

THE
FIFTH REPORT

FROM THE

Select Committee

ON THE

AIRS OF THE EAST INDIA COMPANY.

VOL. I

BENGAL PRESIDENCY.

L O N D O N :
1812.

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PREFATORY NOTE.

This volume contains the Reports and discussions on the Revenue Administration of the North-West Provinces, which preceded the enactment of Regulation VII, 1822. These illustrate especially the position and rights of cultivators prior to that law : also the relative rights of Talookdars and Zemindars, and the manner in which the former were treated at an early period of our Administration.

In Mr. Holt Mackenzie's masterly and exhaustive Minute, the basis of Regulation VII, 1822, most of these questions are discussed at length.

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PUBLISHERS' PREFACE TO THE SECOND REPRINT.

ON the suggestion of the Honorable R. A. DALYELL we, in 1866, issued a reprint of the Fifth Report of the Select Committee on the affairs of the East India Company. Copies were taken by the Governments of all three Presidencies, and this edition will be found quoted in the public records of Bengal as well as in those of Madras and Bombay.* Frequent inquiries for copies of the report have recently been made, and as the edition of 1866 has become quite exhausted, it has been resolved to have another edition printed.

In issuing the present edition it has occurred to us that it may not be out of place to mention one or two facts which will tend to show that the present edition is more likely than the former to do credit, to what may perhaps without exaggeration be termed, the most valuable and the most generally accepted authority on the early history of Indian land tenures and revenue.

Sir COLLEY SCOTLAND,† in delivering the judgment of the High Court in a leading case on the position and rights of certain landholders in this Presidency, said:—

"The learned counsel on both sides rested their arguments upon the 5th Report of the Select Committee on the affairs of the East India Company, presented to the House of Commons in 1812 (Vol. 2 of the Edition of Report published by Messrs. Higginbotham), as setting forth the true historical view; and certainly we could hardly have a more authentic and instructive guide in forming our conclusion, containing, as the Report no doubt does, the substance of all the information derivable from the official records and reports in the possession or power of the Company's Government."

The Right Honorable Sir BARNES PEACOCK, in delivering the judgment of the Privy Council which confirmed the judgment from which the above extract is taken, speaks of the Fifth Report as "a work of great research."‡

Sir RICHARD TEMPLE (p. 351, Vol. XV, Calcutta Review, 1851) says of the Fifth Report:—

"This report is a mine of useful information. Some of Munro's best fiscal Statements were reprinted in the Appendix to the Report."

The appendices to this celebrated Report form, to a great extent, the groundwork upon which the report itself rests. These

* Cf. page 155, App. Vol. XII, Bom. H. C. R. and page 165, Baden-Powell's "Manual of Land Revenue Systems and Land Tenures of British India," printed at the Government Press, Calcutta, 1882.

† Page 220, Vol. VI, M. H. C. R., 1871.

‡ Page 314, Vol. I, Law Reports, 1873-74.

appendices contain besides the writings of Sir THOMAS MUNRO, those of Sir JOHN SHORE; of Mr. C. N. WHITE, Secretary to Government and Member of the Board of Revenue, 1787—1800; of Mr. WILLIAM THACKERAY, Member of the Board of Revenue, 1806—10, Chief Secretary to Government, 1810—13, Member of Council, 1820—23; of Mr. JOHN HODGSON, Member of the Board of Revenue, 1803—18, Member of Council, 1819—20; of Mr. LIONEL PLACE, Collector of Chingleput, 1796—99, Member of the Board of Revenue, 1802, and of others of the same stamp. These are some of the "giants" amongst whom it was said of Sir THOMAS MUNRO, that he was "a head and shoulders taller than his brother giants."*

It is therefore not surprising that the Fifth Report is still recognized as one of the highest authorities which can be quoted.

It was issued just before the question of renewing the Company's Charter for the twenty years from 1813 to 1833 came before Parliament. If it is compared with the Reports of 1832 and 1853, which were issued with reference to the two subsequent renewals of that Charter, it will be seen how far it surpasses them both in depth of research and broadness of view.

To explain this, one or two facts may be mentioned. The Report was drafted by an official friend of Sir THOMAS MUNRO'S, and at a time when Sir THOMAS MUNRO was at home and could give him the advantage of his experience. This gentleman was Mr. JAMES CUMMING. In 1812 he was a senior Clerk at the Board of Control, and was afterwards Superintendent of the Revenue and Judicial Departments of the Control Office. His great admiration for Sir THOMAS MUNRO finds expression in a letter quoted at p. 7, Vol. II, Gleig's Life of MUNRO. With reference to the

"Opposition which some of MUNRO'S measures encountered from Members of the Civil Service, and to the jealousy which at one time was felt in connection with his employment on duties considered to belong exclusively to them,"†

it was natural that, in the days before he became Governor, he should keep up a correspondence with a friend at Court. This friend, it will be seen from pages 425—452, Vol. I, and p. 409, Vol. III, Gleig's Life of MUNRO, was Mr. JAMES CUMMING.

One of the Members of the Board of Control under whom Mr. CUMMING served, has borne testimony to his valuable services in connection with this report. The Right Honorable JOHN SULLIVAN, in his Paper on the Land Revenue of India, says of Mr. CUMMING:—

"He had largely contributed in preparing the Fifth Report presented by the Committee of the House of Commons in 1812; his talents had been

* Page 203, Sir A. J. Arbuthnot's Memoir of Munro.

† Page 202, Arbuthnot's Memoir of Munro.

"unremittingly devoted to the discharge of his public duties, and he died a martyr to his zeal and exertions."*

The remarks of Mr. J. C. MARSHMAN, C.S.I. (History-II, 272) on the same subject are also interesting in this connection. He says :—

"The failure of Lord CORNWALLIS' institutions was for the first time exposed in the celebrated Fifth Report of the House of Commons, drawn up by Mr. CUMMING, one of the ablest officers in the Board of Control. It took the public, who reposed entire confidence in the perfection of the system, completely by surprise; but it produced a salutary effect. It disposed of the dream of optimism, in which the public authorities had indulged, and directed their attention to those reforms which have now been zealously and successfully prosecuted for half a century."

Being thoroughly impressed with the belief that an endeavour to add to the value of a work which embodies the fruits of such distinguished labor, would be appreciated by all officers of the Revenue Department in this country, we have spared no effort to attain this end in the edition now offered to the public. We have accordingly had it carefully compared with the original Parliamentary Edition of 1812. A number of typographical errors, which unfortunately disfigure the edition of 1866, have now been corrected.

A reprint of the original Glossary to the report published by order of Parliament in 1813, is a new feature which it is believed will much increase the usefulness of the present edition.

This Glossary is the work of the eminent orientalist, CHARLES WILKINS.

It is believed that even in the public offices no copy of it is now available. Owing to the courtesy of an officer of the Revenue Department, who became possessed through a connection formerly high in office in Madras, of what is believed to be Sir THOMAS MUNRO's copy of the Fifth Report, we have been placed in a position to add the results of Sir CHARLES WILKINS' researches to those of the other great men whose writings made the Fifth Report what it is.

The following notice of Sir CHARLES is taken from "Men whom India has known":—

"WILKINS, Sir CHARLES, was born in 1750, in the county of Somerset, and proceeded to Bengal as a writer in the E. I. Company's Service in 1770. His first employment was in the Secretary's Office, and then at Malda, where the Company had factories. He soon saw how essential it was for Government servants to acquire a knowledge of the native languages, and having studied and mastered Bengallee and Persian, he aimed at a higher object—to learn the sacred Sanscrit, and to revel in its mysterious literature and science. In a few years his exertions were crowned with complete success, though at that time there was neither dictionary nor grammar to assist the student. The Governor-General, Warren Hastings, took a particular interest in WILKINS'

"labours, and was anxious to see the result. Mr. WILKINS first sent him his translation of the *Bhāgavad gītā*, or dialogue between the incarnate god Krishna and his pupil Arjun—one of the many episodes of the great national Hindoo epic poem the *Mahābhārata*. Mr. Hastings was so pleased with this exquisite specimen of ancient Brahmin theology and metaphysics, that he sent it home to the Court of Directors, requesting that they should publish and make it known. They printed it in 1785 at their own expense, and distributed numerous copies with their usual liberality.

"On Sir William Jones' arrival in India, his ardour for Oriental studies re-kindled, and he obtained the assistance and advice of Mr. WILKINS. WILKINS showed him his translation of the first four of the twelve books of the Institutes of Menu, and Jones was so pleased with it, that he asked him to discontinue the work, and allow him to finish it, as its objects were so much connected with his own legal pursuits. His request was generously complied with.

"A great difficulty existed in bringing out vernacular works at that time for want of good founts of type. Encouraged by Hastings, WILKINS began to experiment in casting some. He succeeded admirably, and Halhed's Grammar of the Bengallee language was printed in 1778, with type cast by WILKINS himself. In fact, in the execution of the work, he was "obliged to charge himself with all the various occupations of the metallurgist, the engraver, the founder, and the printer." He soon afterwards prepared a Persian fount of types, which was used for printing the Company's Regulations for many years.

"Ill-health compelled him in 1786 to return to England, where, soon after his arrival, he published his translation of the *Hitopadēśa*, or Fables of Pilpay, from the Sanscrit. In 1800, the E. I. Company decided upon having a Librarian for the large collection of MSS. which had fallen into their hands on the capture of Seringapatam and from other sources, and WILKINS was appointed to the office, which he retained till the day of his death. In 1806, he was made a visitor to Hailoybury College in the Oriental Department, and he examined twice a year the whole of the students in the various Oriental languages taught at that establishment, as well as at Addiscombe. For the benefit of the College he published his excellent Sanscrit Grammar, and from the same motive in 1806, edited the first volume of a new edition of Richardson's Persian and Arabic Dictionary. The 2nd volume appeared in 1810. WILKINS' Grammar was really the first, but Colebrooke's and others appeared before it, as when he was printing it, his house was burnt down and he lost not only the impression, but also his type. This misfortune prevented him from printing his Grammar for several years. A few sheets of this first impression are in the Marsden Library, King's College, London. His last work was published in 1815, the *Roots of the Sanscrit language*. He contributed several valuable papers to the *Asiatic Researches*, Dalrymple's *Oriental Repertory*, and the *Annals of Oriental Literature*. He was a Fellow of the Bengal Society, a member of the Institute of France, and was admitted to the honorary degree of D. C. L. in the university of Oxford. In 1825, the Royal Society of Literature presented him with the royal medal, bearing the following inscription: "Carolo WILKINS Literaturæ Sanscritæ Principi," and soon after he was made a Knight of the Guelphic order.

"A cold, accompanied by influenza, terminated his valuable and active life on the 13th June 1836, at Baker Street, Portland Square, London. He was twice married, and left three daughters."

"As the Glossary to the Fifth Report, now added to it was pub-

lished contemporaneously with the Report itself, and is stamped by the authority of so great a name as that of Sir CHARLES WILKINS, it will probably be admitted that it is likely to be more useful for the purposes of this Report than Professor WILSON's Glossary published more than forty years afterwards.

The last point which we wish to bring to the notice of Revenue officers is the fact that we have added to this edition two very valuable official papers which bring the history of the Land Revenue of India down to the year 1832. The first paper was written for the Select Committee which reported in 1832 as to the continuance for another twenty years of the Company's Charter. The Committee in their Report speak of this as an "able paper suggesting important and valuable considerations."

It is written by Mr. A. D. CAMPBELL, a distinguished officer of the Madras Civil Service who, after administering important districts in this Presidency, became a Member of the Board of Revenue, and afterwards a Judge of the Sudder Court.

To show the scope of this paper, which will be found printed at the end of Vol. II, we cannot do better than quote the subjoined extract from it.

"Taking up," says Mr. CAMPBELL, "the history of the Land Revenue of India from the period of the permanent Zemindary Settlement, to which it was brought by the Committee of the House of Commons in 1812, I shall endeavour, first, to trace the effects of that Settlement in the districts in which it has been established, as they have been further developed during the last twenty years; and shall then proceed to the consideration of the periodical settlements subsequently introduced into the other parts of India."

The other paper now reprinted is from the pen of the Right Hon'ble JOHN SULLIVAN, who was "for many years an efficient member of the Board of Control," (Gleig's Life of MUNRO II, 7) and who could therefore avail himself of exceptional channels of information.

It is believed that the present time is peculiarly opportune for the favourable reception of an improved edition of the Fifth Report. Important questions relating to the subject of land tenure are now before the authorities. Practical considerations suggested by the experience of officers like Sir THOMAS MUNRO, and Sir JOHN SHORN are more likely now than formerly to receive the attention which they deserve. The danger of the wholesale adoption of conclusions derived from a study of European models, and the fatal results of proceeding on the assumption that no allowance need be made for the moral, social and material backwardness of the Asiatic, are now more generally recognised than when the Fifth Report was first issued.

A work which shows how the practical administrator must modify his theoretical conclusions, so as to adapt them to the local conditions to which they have to be applied, is likely to carry more weight now, than it could be expected to do before the experience of nearly a century had established the wisdom and the reputations of the pioneers of a successful revenue system.

So far then from feeling any doubt as to the continued acceptance of this work as one of the greatest available authorities, we are rather inclined to believe that the danger lies in a disposition on the part of many officers to look upon it more in the light of an inspired revelation than as the work of officers, who, however distinguished, were nevertheless fallible. For instance, as regards the Instructions of 1799 on the subject of introducing the Permanent Settlement in Madras (p. 317, Vol. II), it is clearly necessary, for the purpose of ascertaining the terms of that settlement, to seek independent evidence, not embodied in the Report, of the shape which this settlement actually took when three years later accurate information enabled Revenue officers to modify in practice these instructions which were never looked on as more than a tentative scheme.

No one acknowledged more freely than the officers, whose writings are now reprinted, that their views were sometimes erroneous. For instance, it will be seen from Mr. A. D. CAMPBELL's evidence before the House of Commons in 1832, that, in the earlier part of his service, when he drafted the celebrated Minute of the Board of Revenue, dated the 5th of January 1818, the absence of practical experience had led him into erroneous views which he corrects in the valuable Paper now reprinted. Mr. JOHN HODGSON who, when this Minute of the 5th January 1818 was written, was senior Member of the Board of Revenue, is another case in point. Twelve years before he adopted this Minute, he had in 1806 written his "Memoir on the advantages of a Permanent Zemindari Settlement" (p. 614, Vol. II), but in 1830 when further consideration and practical experience had matured his judgment, he gave very different evidence before the House of Lords. This evidence is also reprinted at the end of Vol. II. A study of the Ryotwari and Zemindari systems in practical working led both Mr. HODGSON and Mr. CAMPBELL to modify their views which were originally against the Ryotwari system. Lord CORNWALLIS and the leading men of his school never had an opportunity of thus studying both systems. With these remarks we venture to submit to the judgment of the official public, the results of our efforts to produce a really useful edition of one of the most valuable works to be found amongst Indian official records.

PUBLISHERS' PREFACE.

THE original edition of this valuable Parliamentary Report has been for some years difficult to obtain, and, latterly, has become so scarce that copies have occasionally realized upwards of Rupees 50, at auction sales. The publication of the present edition was suggested by Sir CHARLES WINGFIELD, K.C.S.I., late Chief Commissioner in Oude, who was good enough to extend to the undertaking, the patronage of his own administration, and to obtain for it the support of most of the Local Governments.

Though much of the matter in the voluminous appendices attached to the report is not now of much value, the whole work has been re-printed in a complete form, as very careful editing would have been needed to eliminate the uninteresting documents. By the kind assistance of Mr. R. A. DALYELL, of the Madras Civil Service, however, the documents have been arranged in two volumes, the one applicable to the Bengal Presidency, and the other to that of Madras.

The circumstances under which the Report was submitted to Parliament need not be re-capitulated here, but its importance as containing a complete account of the internal administration of the late East India Company, in the Revenue and Judicial Departments, between A.D. 1765, when the provinces of Bengal, Behar and Orissa, were formally ceded to the Company, and A.D. 1810, when the discussions regarding the renewal of the Charter were in progress, is undoubted. The numerous documents inserted in the Appendix also add much to the value of the work. A complete insight into the land tenures of the several districts of the Bengal and Madras Presidencies may be obtained from them, as well as a variety of useful information regarding the resources of the country, and the relative merits of the Zemindarry and Ryotwarry systems of revenue administration.

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BENGAL · PRESIDENCY.

FIFTH REPORT

FROM THE

SELECT COMMITTEE

ON THE

Affairs of the East India Company.

The Select Committee appointed to enquire into the present state of the affairs of the East India Company, and to report the same, as it shall appear to them, with their observations thereupon, to the House;—Have, pursuant to the Order of the House, examined the matters to them referred; and have agreed upon the following Report:

Your Committee, having in their former Reports adverted to the extensive establishments for the internal administration of India, as bearing with considerable weight upon the revenue, and having in a great degree, contributed to affect the expectations formed of an abundant surplus, have felt it a part of their duty to offer some account of the nature and history of those establishments, and of the circumstances under which they have been augmented to their present scale; trusting that such an account will be acceptable to the House, not only as showing the importance and utility of the establishments themselves, to the welfare and order of the country, but as evincing the unremitting anxiety that has influenced the efforts of those to whom the Government of our Indian possessions has been consigned, to establish a system of administration best calculated to promote the confidence and conciliate the feelings of the native inhabitants, not less by a respect for their own institutions, than by the endeavour gradually to engraft upon them such improvements, as might shield, under the safeguard of equal law, every class of the people from the oppressions of power, and communicate to them that sense of protection and assurance of justice, which is the efficient spring of all public prosperity and happiness.

These establishments divide themselves into Political, Military, Revenue, and Judicial. The Political Establishments appear to be sufficiently described by the regulations in the Act of 1793, to supersede the necessity of entering into any detailed discussion, on the subject of them: while the nature of those in the Military Department, as well as the causes of their increase, have been explained in the Second Report of this Committee. It is therefore the intention of your Committee at present, exclusively to confine themselves to the establishments connected with the Revenue and Judicial Departments of the service.

Your Committee will, in the first place, submit to the attention of the House those under the BENGAL PRESIDENCY; and, for the sake of greater distinctness, propose to divide their Report on this branch of the general subject, into the three following heads:

I.—A Summary of the different systems introduced for the management of the revenues, and the administration of justice in the East India Company's territorial possessions, noting the successive modifications they have undergone since the acquisition of the Dewanny in 1765 to the year 1786, when the affairs of British India having been under the view of Parliament, the Directors, in conformity to the requisitions of the Act 1784, transmitted orders to the Supreme Government in India for enquiry to be made into the condition of the land-holders and other inhabitants residing under their authority, and for the establishment of permanent rules for the settlement and collection of the revenue and the administration of justice, founded on the ancient laws and local usages of the country.

II.—The measures pursued in consequence of the foregoing orders, which led to a settlement of the land-revenue in perpetuity, and to a code of regulations for the guidance of the Courts of Justice, formed and established during the Government of the late Marquis Cornwallis.

III.—An Inquiry into the practical effects of the revenue and judicial systems established by the Marquis Cornwallis, in order to ascertain whether they have in any respects, proved inadequate or defective; whether means have been used to remedy those defects and supply those deficiencies; and whether any, and if any, what further measures may appear necessary for the accomplishment of the professed objects both of the Company and the Legislature, in respect to the subjects of our Indian Empire.

I.

A SUMMARY OF THE DIFFERENT SYSTEMS OF GOVERNMENT ANTECEDENT TO 1784.

The Dewanny authority over the provinces of Bengal, Bahar and Orissa, was conferred in perpetuity on the East India Company, by a firman or royal grant in August 1765. The Nawab of Bengal, NUJUM-OOl-DOWLAH, had already, as the condition of his succeeding to the musnud, on the decease of his father JAFFIER KHAN, agreed to entrust the administration of the subahdarry to the management of a naib or deputy appointed by the advice of the Governor in Council. By a further agreement, dated 30th September 1765, the Nawab recognized the grant of the Dewanny to the Company, and consented to accept a fixed stipend for the maintenance of himself and his household. Whatever further expense, within certain limits, might be found necessary for the support of the dignity of the nizamat, was to be disbursed through the deputy chosen by the English Government.

In the following year, the President of the Council of Fort William (Lord Clive) took his place as Dewan, or Collector of the revenue, for the Mogul, and in concert with the Nawab, who sat as nazim, opened the *pooneah*, or ceremonial of commencing the annual Collections in durbār, held at Mootyghael, near Moorsshedabad. From this time, the functions of nazim, as well as of Dewan, were ostensibly exercised by the British Government, the latter, in virtue of the grant from the

Emperor, and the former, through the influence possessed over the naib or deputy; the Nawab nazim himself having submitted to become virtually a pensioner of the State.

But though the Civil and Military power of the country, and the resources for maintaining it, were assumed on the part of the East India Company, it was not thought prudent, either by the local Government, or the directors, to vest the immediate management of the revenue, or the administration of justice, in the European servants. It may indeed appear doubtful whether the European servants at this time, generally possessed sufficient knowledge of the civil institutions and the interior state of the country, to qualify them for the trust. A resident at the Nawab's Court, who inspected the management of the naib dewan, and the Chief of Patna, who superintended the collections of the province of Bahar, under the immediate management of Shetab Roy, maintained an imperfect control over the civil administration of the districts included in the Dewanny grant; while the zemindary lands of Calcutta, and the 24 pergunnahs, and the Ceded districts of Burdwan, Midnapore and Chittagong, which at an earlier period, had been obtained by special grant from the Nawab of Bengal, were superintended by the covenanted servants of the Company.

In 1769, Supervisors were appointed with powers of superintending the native officers employed in collecting the revenue of administering justice, in different parts of the country; and Councils with superior authority, were in the following year, established at Moorshedabad and Patna. The Supervisors were furnished with detailed instructions for obtaining a summary history of the provinces; the state, produce, and capacity of the lands; the amount of the revenues; the cesses or arbitrary taxes; and of all demands whatsoever which are made on the cultivators; the manner of collecting them; and the gradual rise of every new impost; the regulations of commerce, and the administration of justice.

The information communicated to the directors in consequence of these enquiries, represent the internal Government in a state of disorder, and the people suffering great oppression. These evils were imputed to the nature of the former administration. It is observed that "the Nizams exacted what they could from the zemindars and great farmers of the revenue, whom they left at liberty to plunder all below, reserving to themselves the prerogative of plundering them in their turn, when they were supposed to have enriched themselves with the spoils of the country." The whole system thus resolved itself, on the part of the public officers, into habitual extortion and injustice, which produced on that of the cultivator, the natural consequences, concealment and evasion, by which Government was defrauded of a considerable parts of its just demands.

With respect to the administration of justice, "the regular course, was every where suspended; but every man exercised it, who had the power of compelling others, to submit to his decisions."

Seven years had elapsed from the acquisition of the Dewanny, without the Government deeming itself competent to remedy these defects; when in 1772, authority was conveyed to the President and

Proceedings of President
and Select Committee, 16th
August 1769.

Colebrooke's Supplement to
Digest of Bengal Regulations
and Laws, page 174.

Letter from the President
and Council of Fort William,
3rd Nov. 1772.

Council of Fort William, which enabled them to introduce a system of reform. This was, the notification of a resolution which the Court of Directors had come to, "to stand forth as Dewan, and by the agency of "the Company's servants, to take upon themselves the entire care and "management of the revenues."

In pursuance of the orders received on this occasion, the office of naib-dewan was abolished, and the efficient administration of the internal Government committed to British agency. A Committee, consisting of the Governor (Mr. Hastings) and four members of the Council, proposed a plan for the management of the revenue and the administration of justice in the provinces, and for the regulation and conduct of the public affairs at the presidency.

By the adoption of the plan proposed by the Committee, the institutions of the internal Government stood as follows :

1st. In the Revenue Department at the presidency, a Board of Revenue, consisting of the president and members of Council—an Accountant General with Assistants. The Khalsa or exchequer and the Treasury were removed from Moorshedabad to Calcutta, to the former of which, native officers were appointed, in number and quality, suitable to the voluminous and important business appertaining to it, which consisted of accounts and correspondence, both in abstract and detail, of every transaction of importance relating to the settlement and collection of the revenue in each district, agreeably to the principles established and forms observed, by the Mahomedan Government. In respect to the provinces, it was resolved, that "the Company having determined to stand forth as "Dewan," the Supervisors should now be designated Collectors, with whom a native officer, chosen by the Board, and styled Dewan, should be joined in the superintendence of the revenue. With respect to the revenue, a settlement for a term of five years was adopted; and the four junior members of the Committee above mentioned, proceeded on a Circuit through the provinces, with powers to carry into execution the purpose of this decision.

2nd. Under the regulations framed for the Judicial Department,

(Mr. Hastings did not go on the Circuit.)

General Regulations, dated 15th August 1772.

Colebrooke's Supplement, page 1.

* Samuel Middleton.

— Dacres.

— Lawrell.

John Graham.

were instituted two Courts for each provincial division or Collectorship; "one by "the name of Dewanny or Civil Court, for "the cognizance of civil causes; the other "named Foujedary or Criminal Court, for "the trial of crimes and misdemeanors."

Over the Civil Court the Collector presided, on the part of the Company, in their quality of king's Dewan, attended by the provincial native Dewan, and the other officers of the Collector's Court. To this jurisdiction were referred, all disputes concerning property, real or personal; all causes of inheritance, marriage, and caste; all claims of debt, disputed accounts, contracts, partnerships, and demands of rent; but to facilitate the course of justice in trivial cases, all disputes of property not exceeding ten rupees were cognizable by the head farmer of the pergunnah to

which the parties belonged, whose decision was to be final. In the Criminal Court, the cauzy and moofty of the district and two moolavies sat to expound the Mahomedan law, and to determine how far delinquents were guilty of its violation. But it was the Collector's duty to attend to the proceedings of this Court, so far as to see that all necessary evidences were summoned and examined, and that the decision passed was fair and impartial. Appeals from these decisions, were allowed to two superior Courts established at the chief seat of Government; one, under the denomination of Dewanny Sudder Adawlut or Chief Court of Civil Judicature; the other, the Nizamut Sudder Adawlut of Chief Court of Criminal Justice. The former, consisted of the president and members of Council, assisted by the native officers of the *khalsa* or exchequer; and in the latter, a chief officer of Justice presided, appointed on the part of the nazim, assisted by the head cauzy and moofty, and three eminent moolavies. These officers were to revise the proceedings of the superior Courts; and in capital cases, to prepare the sentence for the warrant of the nazim. Over this Court, a control was vested in the president and Council, similar to what was exercised by the Collectors in the provinces, in order that the Company's administration, in the character of king's Dewan, might be satisfied that justice, so essential to the welfare and safety of the country, was not perverted by partiality or tainted by corruption.

The superintendence and control over the administration of Criminal Justice, was by the Government particularly entrusted to the president, Mr. HASTINGS; who, at the end of eighteen months, finding the duty too heavy, and the responsibility too dangerous, desired to relinquish his trust; and the Court of Nizamut Adawlut was in consequence, removed back to Moorshedabad, and placed under the superintendence of Mahomed Reza Khan, who at the recommendation of the Governor and Council, was appointed naib nazim. In the course of his exercising the above functions, it appears that Mr. HASTINGS recommended, and with the concurrence of his Council, introduced a new plan of Police. The Collectors and Aumils (or native Superintendents) had acted as Magistrates; but on the recall of the former, native officers, styled fonjedars, were appointed to the fourteen districts or local jurisdictions into which Bengal was divided, with an appropriate number of armed men, for the protection of the inhabitants, the detection and apprehension of public robbers, and for the transmission of intelligence to the presidency, of matters relating to the peace of the country.

The Regulations framed for the guidance of the officers employed in the Revenue and Judicial Departments, which at this time, were printed and promulgated in the languages of the country, manifest a diligence of research, and desire to improve the condition of the inhabitants, by abolishing many grievous imposts, and prohibiting many injurious practices, which had prevailed under the Native Government;—and thus, the first important step appears to have been now made, towards those principles of equitable Government, which it is presumable the directors always had in view to establish, and which, in subsequent institutions, have been more successfully accomplished.

But the effect of the new arrangements on the Department of the Revenue, proved less favourable than was expected. The settlement of five years had been concluded under general instructions from the

directors, which required that the Government "should not, by any sudden change, alter the constitution or deprive the zemindars, &c., of their ancient privileges and immunities." After due consideration of the different modes which, consistently with these orders, might be adopted, the Government gave the preference to the farming system, under which they received offers for each pergunnah, whether made by the land-holders, or by speculators and adventurers; and those of the highest bidders were accepted, and engagements entered into with them. At the period this settlement was resorted to, the country was slowly recovering from the effects of a dreadful famine, which desolated the country, and destroyed one-third of its population. Whether, owing to the bidders at the settlement having been inattentive to this circumstance, or imprudently led on by the eagerness of competition, to make higher offers than the country could bear, many of them soon failed in the performance of their engagements, and defalcations in realizing the revenue under the five years' settlement, occurred to a considerable amount. The little success that attended this settlement, combined with other motives, induced a change of system in 1774, and the European Collectors were recalled from the provinces, and native amils substituted in their stead.

The superintendence of the collections was now vested in provincial Councils, established for the six principal districts into which the country was divided and stationed at Calcutta, Burdwan, Dacca Moorshedabad, Dinagore, and Patna.

Colebrooke's Supplement, page 200.

Plan for the management of the revenues of Bengal and Bahar, dated 23rd Nov. 1773.

The administration of Civil Justice which had been entrusted to the Collector, was on the same principle, transferred to the amil, from whom an appeal, in all cases, lay to the provincial Council, of the division in which he was posted; and from the provincial Council, an appeal lay, under certain restrictions, to the Sudder Dewanny Court, or the Governor in Council. The Police, which had been entrusted to the Collectors, was vested in native officers styled *foujedars*, appointed by the naib nazim, whose functions and office in the Department of Criminal Justice, were now revived at Moorshedabad.

The foregoing arrangement for the administration of justice continued in force, without any material alteration, until the year 1780. But in the Department of the Revenue, when the settlement, which had been made in 1772 for five years, approached its termination preparations became necessary, for the formation of a new one. On this occasion, the Governor-General observed, "in whatever manner it may be hereafter determined to form the new settlement of the province, after the expiration of the present leases, it will be equally necessary, to be previously furnished with the accurate states of the real nature of the land, as the grounds on which it is to be formed. To obtain these, will be the work of much official knowledge, much management, and unremitting labour, in compiling and collecting the accounts of the past collections; in digesting the materials which may be furnished by the provincial Councils and Dewans, in issuing orders for special accounts, and other materials of information, and in deputing native officers on occasional investigations. The Government accordingly

Minute of Governor-General, 1st Nov. 1776.

Colebrooke's Supplements,
page 208. Revenue Consulta-
tions, 20th Dec. 1776.

instituted a temporary office for these special purposes. It consisted of three of the most experienced civil servants, armed with authority to select and depute native agents (aumeens) into each district, for the purpose of entering on a minute local scrutiny of the accounts kept in each village, and of whatever else might best enable them, to procure the most exact information of the real produce or value of the lands.

In 1777, the aumeens were required to repair, with the information they had obtained, to each of the provincial Councils in succession, to whom orders and instructions were issued for forming a new settlement. The lands, on the former settlement, appear to have been let to the highest bidder, on his producing security for the amount of the rent. A preference was now to be given to the zemindar, if he consented to engage for the amount of the former settlement, or for such an amount, as the provincial Council might deem reasonable; and instead of producing security, it was provided by a stipulation to be inserted in his written engagement, that is lands, in case of failure in payment, should be held liable to sale, to realize the outstanding balance.

On the same principles, and by the same agency, the settlement of the districts was made annually during the following three years 1778, 1779, and 1780; but the average produce of this period, under European Superintendents, appears to have fallen short of what it had been, when entrusted to native agency. On this account, combined probably with other causes, a change in the management was determined upon by the Supreme Government; and a new plan accordingly introduced on the 20th of February 1781. The Government stated, that the system lately followed had been only meant as an experiment, to lead by a gradual change, to one of more permanency.

By the new plan, the provincial Councils were abolished, and all the collections of the provinces proposed to be brought down gradually to the presidency, to be there administered by five of the most able and experienced of the civil servants, under the designation of a Committee of revenue, "to be under the immediate inspection of, and with the opportunity of instant reference for instruction to, the Governor-General in Council." Though the provincial Councils were withdrawn, the president of each, was to remain officiating as Collector under the Committee of revenue, until further orders, as likewise were the Collectors who had been separately stationed in some of the frontier and least civilized districts. The native record office, with some modification, was placed under the Committee. A Commission of the revenue realized, was allowed and distributed among the members of the Committee; and the European officers attached to it, who were bound by oath, to restrict themselves to the avowed official allowances.

Immediately after their entrance into office, the Committee submitted to the Government a plan for the formation of a new settlement of the revenue. The principle on which this proceeded, does not appear essentially to differ from the rules

Permanent plan for the administration of the revenues, formed the 20th February 1781, by the Governor-General and Council, in the Revenue Department.

Colebrooke's Supplement,
page 213.

Colebrooke's Supplement,
page 220.

Plan for the Settlement of the revenue of Bengal and Bahar, dated 29th March 1781.

for the settlement before laid down. The preference was to be given to the zemindars in all cases, where they should agree to the amount of the assessment demanded, and where there appeared no valid objection from minority or notorious incapacity, or any other cause. The amount of the assessment, it was presumed, might be fixed on reasonable grounds, from the experience of former years, joined with the information gained by the recent deputation of aumeens. The settlement was to be for one year only, with an assurance that in instances where the revenue was regularly discharged, the same person should have the option of continuance on the same assessment.

To these propositions the Government assented, but with the exception of entrusting the formation of the settlement to the Collectors and the native agents of Government, in all cases where the Committee could not execute that service themselves; deeming it an official inconsistency, that he who was to collect under the settlement, should have any part in the formation of it. The Committee was therefore required to make the settlement by deputation on the spot, subject to the final decision of the Government, in all cases where they could not themselves conclude it; and they were directed at the same time, to encourage the practice of paying the rents into the *chhalsa* at the presidency, instead of the provincial treasuries.

In the month of November following, the Committee of Revenue

Letter from the Committee of Revenue, dated 27th November 1781.

reported to the Government, the settlement they had made for the current year's revenue throughout the districts of Bengal; those of Bahar had been already settled by the Board

of Revenue, previously to the entrance of the new formed Committee on the exercise of their functions. The general rules for their guidance had been observed, and an increase of more than 26 lacks of rupees effected on the former jumma. It was stated that the occupancy of the lands, and the management of the collections, had in general been preserved to the zemindars and talookdars; and where the reverse had taken place, the cause would be found recorded on the official proceedings.

A short time previous to these new arrangements being made in

Régulations of 11th April 1780.

Colebrooke's Supplement, page 14.

the Department of the Revenue, an alteration took place in the constitution of the Dewanny Adawlut, by the establishment in each of the six grand provincial divisions of a Court of Justice, distinct from, and independent of, the revenue Council. Over this Court, presided a coveted servant styled *Superintendent of Dewanny Adawlut*, whose jurisdiction extended over all claims of inheritance to zemindaries, talookdaries, or other real property or mercantile disputes; all matters of personal property, with the exception of what was reserved to the jurisdiction of the provincial Councils, which were to decide as heretofore, on all causes having relation to the public revenue as well as on all demands of individuals for arrears of rent, and on all complaints from tenants and cultivators, of undue exaction of revenue by the officers of Government or others.

These institutions were introduced in April 1780; and in the

Colebrooke's Supplement, page 23.

October following, the attendance in the Sudder-Dewanny Adawlut, having been found incompatible with the other duties of

the Governor and Council, it was determined that a separate Judge (Sir Elija Impey) should be appointed to the charge and superintendence of that Court; and on the 3rd November, thirteen articles of regulations, prepared by the Judge and approved by Government, were passed, for the guidance of the civil Courts, which were afterwards incorporated with additions and amendments, in a revised code, comprising ninety-five articles of regulations, the declared objects of which were "the explaining such rules, orders and regulations, as

Preamble to General Regulations of 1781.

"may be ambiguous, and revoking such as may be repugnant or obsolete; to the end that one consistent code be framed therefrom, and one general table of fees established in and throughout the said Courts of Mofussil-Dewanny Adawlut, by which a general conformity may be maintained in the proceedings, practice and decisions of the several Courts, and that the inhabitants of these countries may not only know to what Courts, and on what occasions, they may apply for justice, but seeing the rules, ordinances and regulations, to which the Judges are by oath bound invariably to adhere, they may have confidence in the said Courts, and may be apprized on what occasions, it may be advisable to appeal from the Courts of Mofussil-Dewanny Adawlut to the Court of Sudder-Dewanny Adawlut, and knowing the utmost of the costs which may be incurred in their suits, may not, from apprehension of being involved in exorbitant and unforeseen expenses, or of being subjected to frauds or extortion of the officers of the Court, be deterred from prosecuting their just claims."

Under these regulations, which were printed with translations in the Persian and Bengal languages, for general information, and which constitute the principal foundation of the rules now in force, relative to the administration of civil justice, all civil causes, as before described, were made cognizable, as heretofore, by distinct Courts of Dewanny Adawlut, which on the 6th April preceding, had been augmented to the number of eighteen, in consequence of inconvenience experienced from the too extensive jurisdiction of the six before instituted. The Judges, thus constituted and appointed, were wholly unconnected with the Revenue Department, except in the four frontier Districts of Chittra, Baugleapore, Islamabad and Rungpore, where, for local reasons, the offices of Judge and Collector were vested in the same person, but with a provision that the judicial authority should be considered, distinct from and independent of, the Board of Revenue.

On the 6th April 1781, the establishment of Fojdars and Tannadars, introduced in 1774, which had not been found to produce the good effects proposed by its institution, was abolished; and the Judges of the Court of Dewanny Adawlut, were invested with the power as Magistrates, of apprehending dacoits (a species of depredators who infest the country in gangs) and persons charged with the Commission of any crime or acts of violence, within their respective jurisdictions. They were not however to try or punish such persons; but "were to send them immediately to the Daroga of the nearest Fojdary, with a charge in writing, setting forth the grounds on which they had been apprehended." Provision was at the same time, made for cases where, by especial permission of the Governor-General and Council,

Colebrooke's Supplement, page 128.

Resolutions of the Governor-General and Council, dated 6th April 1781.

"certain zemindars might be invested with such part of the Police jurisdiction, as they formerly exercised under the ancient Mogul Government." In such cases, the European Collector in his capacity of Magistrate, the Darogah of the Nizamut Adawlut, and the zemindar, were to exercise a concurrent authority for the apprehension of robbers and all disturbers of the public peace.

The better to enable the Government to observe the effects of the regulations thus introduced, and to watch over the general administration of criminal justice throughout the provinces, a separate department was established at the presidency under the immediate control of the Governor-General, to which were to be transmitted monthly reports of proceedings, and lists of prisoners apprehended and convicted by the respective authorities throughout the provinces. To arrange these records, and to maintain a check on all persons entrusted with the administration of criminal justice, an officer was appointed to act under the Governor-General, with the title of *Remembrancer of the criminal courts*.

In November 1782, in pursuance of instructions from the Court of Directors, the superintendence of the Sudder-Dewany Adawlut was resumed by the Governor-General and Council; and it was declared, that, agreeably to the 21st Geo. III this Court was constituted a Court of record, and its judgments to be final, except in appeal to the king in civil suits only, the value of which should be £5,000 and upwards.

Your Committee have brought the foregoing summary of the different systems of internal arrangement adopted for the East India Company's territorial possessions in Bengal, down to that period, when the state of their affairs was before Parliament, and when by an Act of the Legislature, the Company were commanded to institute an enquiry into the complaints which had prevailed, "that divers Rajahs, Zemindars, and other land-holders within the British territories in India, had been unjustly deprived of, or compelled to relinquish or abandon their respective lands; or that the rents, tributes, or services required of them had become oppressive." These grievances, if founded on truth, were "to be effectually redressed and permanent rules established on principles of moderation and justice, by which their rents and tributes should be demanded and collected in future."

Your Committee deem it inexpedient to load the Appendix with the voluminous documents to which they have had occasion to refer. Most of them will be found annexed to the reports of former Committees of this House; and the substance of most of the remainder, make a part of the institutions and rules still in force, which are to be mentioned in the sequel.

An attentive consideration of the information which these documents afford, has led your Committee to believe, that the administration of the British Government proved at an early period of its introduction, beneficial to the natives of India residing under its protection. By the superiority of the British arms they became at once secured from the calamities frequently experienced in successive invasions of the Mahrattas. Internal commotion was by the same cause, entirely prevented; and if their condition was not sooner brought to that state of improvement, which the character of the nation under whose dominion

they had fallen, afforded reason to expect, the delay may be satisfactorily accounted for, on grounds that will free those who were immediately responsible from any charge of negligence or misconduct. On this subject, your Committee deem the observations of Mr. Shore (now Lord Teignmouth) so applicable, and of so high authority, as to be worthy of quotation from a Minute on the proceedings of the Government of Bengal, recorded on the 10th February 1790:—"A period of twenty-eight years has now elapsed, since the Company first acquired a right to the revenues of any considerable part of the provinces, and of twenty-four years only, since the transfer of the whole in perpetuity, was regularly made by the grant of the Dewanny. When we consider the nature and magnitude of this acquisition, the characters of the people placed under our dominion, their difference of language and dissimilarity of manners, that we entered upon the administration of the Government, ignorant of its former constitution, and with little practical experience in Asiatic finance; it will not be deemed surprising that we should have fallen into errors; or if any should, at this time require correction.

"The Mogul dominion, in the best times, and under the wisest princes, was a Government of discretion. The safety of the people, the security of their property, and the prosperity of the country depended upon the personal character of the monarch. By this standard, his delegates regulated their own demeanor; in proportion as he was wise, just, vigilant, and humane, the provincial viceroys discharged their respective trusts with zeal and fidelity, and as they possessed or wanted the requisite qualifications, the inferior agents conducted themselves with more or less diligence and honesty. A weak monarch and corrupt minister encouraged and produced every kind of disorder; for there was no law paramount to the sovereign's will. Few of the officers of Government were liberally paid; and property was left to accumulate, from breach of trust, abused patronage, perverted justice, or unrestrained oppression. This description I conceive to be applicable to all Mahomedan Governments, where practice is for ever in opposition to theory of morals, and a few remarkable instances of distinguished virtue or forbearance form exceptions, which deduct little from the universality of the remark."

"Long before our acquisition of the Dewanny, the vigour of the empire had been irrevocably weakened; and its institutions, as far as they can be traced in the ordinances and practice of its best princes, had been violated. The agents of the Company, when they obtained the grant, had no other guide for their instruction than the measures of a provincial administration, which had assumed an independency of the empire, and had long ceased to act according to its laws.

"If we further consider the form of the British Government in India, we shall find it ill calculated for the speedy introduction of improvement. The members composing it, are in a constant state of fluctuation; and the period of their residence often expires, before experience can be acquired or reduced to practice. Official forms necessarily occupy a large portion of time, and the constant pressure of business leaves little leisure for study and reflection, without which, no knowledge of the principles and detail of the revenues of this country can be obtained. True information is also procured with difficulty; because it is too often derived from mere practice, instead of being deduced from fixed principles. Every man who

“as long been employed in the management of the revenues of Bengal, will, if candid, allow, that his opinion on many important points has been often varied, and that the information of one year, has been rendered dubious by the experience, of another; still in all cases, decision is necessary; and hence precedents, formed on partial circumstances, and perhaps on erroneous principles, become established rules of conduct; for a prudent man, when doubtful, will be happy to avail himself of the authority of example. The multiplication of records, which ought to be a great advantage, is in fact, an inconvenience of extensive magnitude; for in them, only the experience of others can be traced, and reference requires much time and labour.”

Your Committee have no reason to suppose, that the intricacy of the subject which the Company's agents had to make themselves acquainted with, is overrated in the foregoing passage, or that in framing new rules of Government, and introducing reforms of the rules already in force, the risk of committing error was less, than the author of that passage has stated; but from what is to be observed in the correspondence from home, and on the records abroad, your Committee entertain a confident belief that from time to time, important measures were recommended, and successfully introduced, for the improvement of the internal Government, and the amelioration of the condition of the inhabitants at large. The information drawn from the Reports of the Supervisors appointed in 1769, and of the Court of Circuit in 1772, developed the errors of a false and injurious policy, which had prevailed under the native Government, as well as practices of pernicious tendency which had crept into the administration of it, subsequently to the subversion of the Mogul dominion. The principal of these, as they affected the Department of the Revenue, appear to have been noticed and abolished, in the regulations passed upon the formation of the five years settlement. By the rules then established, all *nuzzers*, or *salamies* (free gifts) which had been usually presented on the first interview, as marks of subjection and respect, were required to be totally discontinued, not only to the superior servants of the Company and the Collectors, but to the zemindars and other officers; new taxes, under any pretence whatever, were prohibited; the Revenue Officers were forbidden to hold farms, under pain of dismissal; zemindary barriers, erected for the collection of road duties, were abolished, and such only continued, as belonged to the collection of the established revenue. This regulation, as far as related to the unavowed emoluments of the Company's servants, and others, does not appear to have been effectual.

With respect to the civil judicature at this time, it may be observed, that although the institutions and rules for this department were framed by persons

7th Report of Committee of Secrecy, 1773.

“who had not the advantage of professional experience, the improvement introduced into the system which had prevailed under the native Government cannot but be evident, on reference to a description of the latter, which is given in the Report of a former Committee of this House, in the following words: that “so far as the Committee were able to judge from all the information laid before them, the subjects of Mogul empire in that province derived little protection or security from any of these Courts of Adawlut; and in general, though forms of judicature were established and preserved, the despotic principles of the Government rendered them

“the instruments of power rather than of justice, not only unavailing to protect the people, but often the means of the most grievous oppressions under the cloak of the judicial character.” The Committee further stated it to be the general sense of all the accounts they had received respecting these Courts, “that the administration of justice during the vigour of the ancient constitution was liable to great abuse and oppression, that the Judges generally lay under the influence of interest, and often under that of corruptioin; and that the interposition of Government, from motives of favour and displeasure, was another frequent cause of the perversion of justice.”

The custom of levying as Commission, the fourth part of the value decreed, as well as all other similar fees, on the decision of suits, and all arbitrary fines, were for ever abolished; the legal distinctions in favour of Mahomedans and prejudicial to the Hindoos, were no longer to be attended to; and it was provided, that in all suits regarding marriage, caste, and all other religious usages or institutions, the laws of the koran with respect to Mahomedans, and those of the shaster with respect to Hindoos, should be invariably adhered to. On all such occasions, the Moolavy or Brahmin, respectively, attended to expound the law, to sign the report, and to assist in passing the decree. The rules subsequently introduced in 1781 had the advantage of being framed by professional talents, and, as before observed, are the foundation of those still in use.

In the administration of criminal justice, and in the department of the Police, much depravity was at an early period, eradicated; and many salutary reforms introduced. The President and Council of Fort William saw the necessity of their interference to control the sentences of the Mahomedan Judges; and where the sentences of the law founded on the koran, appeared repugnant to the principles of good Government and natural justice, to apply such a remedy, as the case might require.

But though much good had been effected, much yet remained to be done, before the institutions of the Government and the condition of the people, could be raised near enough to that standard, which might satisfy the enlarged views of such as had formed their opinions, on the principles and practice of European states; and accordingly, in the Session of 1784, the Parliament passed the Act of the 24th of his present Majesty, “for the better regulation and management of the affairs of the East India Company;” by the 39th section of which, the East India Company was commanded “to inquire into the alleged grievances of the land-holders; and if founded in truth to afford them redress, and to establish permanent rules for the settlement and collection of the revenue, and for the administration of justice, founded on the ancient laws and local usages of the country.”

II.

ON THE REFORMS INTRODUCED BY EARL CORNWALLIS.

Your Committee will next proceed to state the measures, which, in pursuance of the requisitions of Parliament, were adopted, to inquire into the condition of the land-holders, with a view of redressing their alleged grievances, and to establish permanent rules for the internal Government of the provinces.

The person selected to superintend and direct these important

measures, was the late MARQUIS CORNWALLIS, who proceeded to India in 1786. His Lordship was furnished with instructions from the Court of Directors, in a letter addressed to the Governor-General and Council, dated 12th April 1786. As a reference to this letter, may account for many considerable alterations which have since been made in the

system of the internal management of the Company's territorial possessions, and in particular, for the introduction of a permanent settlement of the land-revenue, afterwards rendered perpetual; the Committee think it may be proper to notice such parts of it, as relate especially to that measure, and to the code of regulations subsequently established. The disapprobation of the Court had been excited by the frequent changes which had marked the financial system of their Government in Bengal; and they expressed their preference of a steady adherence to almost any one system, attended with watchful superintendence. They censured the ineffectual attempts that had been made to increase the assessment of revenue, whereby the zemindars (or hereditary superintendents of the land) had been taxed, to make room for the introduction of farmers, seazawuls, and aumeens, who having no permanent interest in the lands, had drained the country of its resources. They disapproved the rule recently established, which prohibited the Collector from having any concern in the formation of the settlement of his district; and noticed the heavy arrears outstanding on the settlement of the last four years, which had been formed under the immediate direction of the Committee of revenue; and expressed their opinion, that the most likely means of avoiding such defalcations in future, would be, by introducing a permanent settlement of a revenue, estimated in its amount on reasonable principles, for the due payment of which, the hereditary tenure of the possessor would be the best, and in general, the only necessary security. They therefore directed, that the settlement should be made, in all practicable instances, with the zemindar; and that in cases of his established incapacity for the trust, a preference should be given to a relation or agent, over a farmer. They apprehended the design of the legislature was to declare general principles of conduct; and not to introduce any novel system, or to destroy those rules and maxims of policy which prevailed in well regulated periods of the native Government. With respect to the amount of the assessment, the directors were of opinion, that the information already obtained might be sufficient to enable their Government in Bengal to fix it, without having recourse to minute local scrutinies; and they suggested the average of former years collections, to be the guide on the present occasion; and on this point, concluded their instructions "with remarking, that, "a moderate jumma, or assessment, regularly and punctually collected", unites the consideration of our interest "with the happiness of the natives and security of the land-holders, "more rationally, than any imperfect collection of an exaggerated "jumma, to be enforced with severity and vexation." Though the amount, when determined, and on reference approved by themselves, the directors intended should be considered as the permanent and unalterable revenue of their territorial possessions in Bengal; yet for special reasons, they desired that the present settlement might be concluded, for the term of ten years only. In making choice of the persons with whom to conclude the settlement; they desired the

clause of the Act 1784, in favour of the land-holders, might be attended to; and that in the point in question, as well as in every other particular, "the humane intention of the legislature towards the native land-holders might be strictly fulfilled." With a view to the greater precision in effecting these objects, they recommended, that it might, as far as possible, be ascertained, what were the rights and privileges of the zemindars and other land-holders, under the institutions of the Mogul or the Hindoo Government, and the services they were bound to perform.

On proposing a plan for the Civil administration of justice among the natives, the directors stated, that they had been actuated by the necessity of accommodating "their views and interests to the subsisting manners and usages of the people, rather than by any abstract theories drawn from other countries, or applicable to a different state of things;" and on these principles, they ordered, that the superintendence of the Courts of Dewanny Adawlut should be vested in the Collectors of the revenue; who were also to have the power of apprehending offenders against the public peace, but their trial and punishment was still to be left with the established officers under the Mahomedan judicature, who were not to be interfered with, beyond what the influence of the British Government, might effect through occasional recommendations of forbearance as to inflict any punishment of a cruel nature.

On the arrival in India of Lord Cornwallis with the foregoing orders, it was not found that the Government possessed information sufficient to enable his lordship to proceed, at once, to so important a step as the conclusion of a settlement of land-revenue, for a period of ten years, with a view to perpetuity; constituting, as it did, the principal financial resource of Government. Much was yet to be ascertained with respect to the ancient laws and local usages of the country; the nature of the land-tenure was yet imperfectly understood, and the relative situation and condition of the natives concerned in the production of the revenue, had not been fully explained. These several points, it was necessary should be enquired into, before decisive measures could be taken for fulfilling the intention of the legislature, and the orders of the directors, by establishing permanent regulations of internal policy. His lordship therefore determined to continue for a time, the practice of annual settlements for the different districts, through the agency of the Collectors, superintended by the revenue Committee; while interrogatories were issued to the most experienced of the civil servants, and other practicable means resorted to, by which requisite information might be obtained. The revenue and judicial institutions were, however, immediately revised and regulated, in conformity to the directions from home. The Committee of revenue, had

Regulations of 27th June 1787. already changed its designation to that of the Board of Revenue. Its authority and functions were continued, subject to some

little variation in the rules prescribed for its guidance. The European civil servants also superintending the several districts into which the country was divided, were, each of them, vested with the powers of Collector, Judge and Magistrate; in which several capacities, their authority was to be exercised, and their proceedings kept distinct; except that all judicial proceedings relative to the collection of the revenue, were to be considered appertaining, as heretofore, to the office

of Collector. In proposing this union of different authorities in the same person, the Court of Directors, were influenced by the consideration of its having "a tendency to simplicity, energy, justice and economy;" and the India Government, in promulgating their orders on the subject, did not omit to remind the officers selected for this purpose, of the great importance of the trust, and of the good they might have it in their power to dispense, in proportion as they acquitted themselves with diligence and integrity, not confining themselves to a literal and languid discharge of official duties, by directing their attention, with zeal and activity, towards the accomplishment of whatever, in the course of their management, might be found calculated to promote the interests of the Government, the prosperity of the country, or the happiness of individuals placed under their authority.

For the administration of justice in the cities of Moorshedabad, Dacca, and Patna, distinct courts were established, superintended by a Judge and Magistrate; the office of Collector not being, in these situations, necessary. From the decisions of the provincial Courts of justice, appeals were allowed, within certain limits, to the Governor-General and Council, in their capacity of Judges of the Sudder-Dewanny Adawlut; and from the decisions of the Collectors, appeals were allowed, first to the Board of Revenue, and thence to the Governor-General in Council.

The administration of criminal justice remained vested in the naib nazim, or deputy of the Nabob; to whose Courts, superintended by the Mahomedan law officers, criminals apprehended by the Magistrate, were referred for trial; except on petty charges, which were to be decided on by the Collector in his capacity of Magistrate, and the punishment within certain limits, inflicted under his inspection. Towards the end of the year 1790, a very important change took place in this arrangement, founded (as it appears by the observations with which it was introduced) on the inefficacy of the different plans pursued from 1772, to the present time, arising principally from the great delay experienced in bringing offenders to justice, as well as to defects in the constitution of the criminal Courts. It was therefore

Bengal Consultations, 3rd Dec. 1790—Lord Cornwallis's Minute recorded.

declared that, with a view to insure a prompt and impartial administration of the criminal law, and in order that all ranks of people might enjoy security of person and property, the Governor-General in Council had resolved to accept the superintendence of the administration of criminal justice throughout the provinces. In conformity to this resolution, the Nizamut Adawlut, or chief criminal Court of Justice, was again removed from Moorshedabad to Calcutta, to consist of the Governor-General and members of the Supreme Council, assisted by the *cauzy ul cauzaat* or head *cauzy* of the provinces, and two *moofities*. Four Courts of Circuit superintended respectively by two covenanted servants of the Company, denominated Judges of the Court of Circuit, with each a *cauzy* and *moofity* to assist the Judges and expound the Mahomedan law, were at the same time, established for the trial of offences not punishable by the Magistrates. The Judges were required to hold a general jail delivery every six months, at the stations of the several Magistrates within their divisions, and to report their proceedings for the confirmation, in capital cases, of the Nizamut Adawlut in Calcutta. While one Judge was employed on the Circuit; the other,

was required to perform the jail delivery at the city or head station of his division. The regulations in each department of the civil and criminal judicature, and for the management of the land-revenue, were revised, considerably enlarged, and printed in the English and native languages, for general information, with modes of appeal prescribed from the provincial authority through each subordinate Court, until, if necessary, redress might be sought before the Governor-General in Council, in whose supreme control the different authorities centered, and whose decision was final, in all cases relating to the administration of justice and internal policy among the natives, except in civil suits, wherein the amount adjudged should exceed sicca rupees 50,000 or £, sterling 5,800; which were appealable to the decision of the King in Council.

Regulations for the sayer revenue, for the opium contract, and the salt monopoly, were at this time, introduced; calculated to promote the interests of the Government, as well as to ameliorate the condition of the different classes of natives to whom they were applicable. But as these will be more particularly mentioned hereafter, your Committee will now proceed to give an account of the steps taken, in the progress and conclusion of the permanent settlement of the land revenue.

The objects to which the Government directed its enquiries, as preparatory and necessary to this measure, were, the past history of the districts, and of the land-holders belonging to them; the rights of the different orders of the latter, as they were recognized under the native Government; the existing rules by which the revenue was collected, and the ancient usages, as far as they could be traced; the amount of the revenue which it would be proper, under the instructions from home, to demand from each land-holder, and the regulations which it might be necessary to establish, with a view of guarding the under tenantry and cultivators from oppression, and of securing to them the enjoyment of their property. The information obtained on these topics is too voluminous and diffuse to be presented to the House. But your Committee is of opinion,

Appendix No. 1.

that a Minute of Mr. Shore (now Lord Teignmouth) delivered on this occasion, should not be withheld, as it appears to them to contain information derived from experience and diligent research, in regard to the character and condition of the natives of India, the past and present state of the country, and the laws and practices of the Mogul Government; which, may at all times be referred to with advantage, as an authentic and valuable record.

On a consideration of the information obtained, it appears, that although great disorder prevailed in the internal administration of the provinces, on the Company's accession to the Dewanny, a regular system of Government had subsisted, under the most intelligent and powerful of the Mogul Governments, in which the rights and privileges of the different orders of the people were acknowledged and secured by institutions derived from the Hindoos, which, while faithfully and vigorously administered, seemed calculated to promote the prosperity of the natives, and to secure a due realization of the revenues of the State.

As it was the opinion of some intelligent servants of the Company, that it would, in the approaching settlement, be more advisable to resort to the institutions and rules of the old Government, with which

the natives were acquainted, than to proceed upon principles and rules in the administration of justice and revenue, derived from a state of society to which they were entire strangers; your Committee will proceed to explain the scheme of internal policy in the management of the land-revenue; to which it was contended by the persons above alluded to, the preference should be given.

In the extensive plains of India, a large proportion, estimated in the Company's provinces at one-third by Lord Cornwallis, at one-half by others, and by some at two-thirds, of land capable of cultivation, lies waste, and probably was never otherwise. It became therefore of importance to the Native Governments, whose principal financial resource was the land-revenue, to provide, that as the population and cultivation should increase, the State might derive its proportion of advantage resulting from this progressive augmentation. Whatever might be the motive of its introduction, the rule for fixing the Government share of the crop, had this tendency. This rule is traceable as a general principle, through every part of the Empire which has yet come under the British dominion; and undoubtedly had its origin, in times anterior to the entry of the Mahomedans into India. By this rule, the produce of the land, whether taken in kind, or estimated in money, was understood to be shared, in distinct proportions between

Letter from the Assistant on deputation to the Collector of Bauglepore, dated 11th August 1790.

Appendix No. 2.

Reports from the District of Bauglepore, of investigations in Furkya, Monghir, Selimabad, and Cugruckpore.

the cultivator and the Government. The shares varied when the land was recently cleared and required extraordinary labour; but when it was fully settled and productive, the cultivator had about two-fifths, and the Government the remainder. The Government share was again divided with the zemindar and the village officers, in such proportion, that the zemindar retained no more than about one-tenth of this share, or little more than three-fiftieth parts of the whole; but in instances of meritorious conduct, the deficiency was made up to him by special grants of land, denominated *nauncaur* (or subsistence.) The small portions which remained, were divided between the *mokuddim* or head cultivator of the village, who was either supposed instrumental in originally settling the village, or derived his right by inheritance or by purchase from that transaction; and had still the charge of promoting and directing its cultivation; the *paushan* or *gorayat*, whose duty it was to guard the crop, and the *putwarry* or village accountant, perhaps the only inhabitant who could write, and on whom the cultivators relied for an adjustment of their demands and payments to be made on account of their rents. Besides these persons, who from the zemindars downwards, can be regarded in no other light than as servants of the Government, provision was made, either by an allotted share of the produce, or by a special grant of land, for the *canongoe*, or confidential agent of the Government, whose name implies, that he was the depository and promulgator of the established regulations, and whose office was intended as a check on the conduct, in financial transactions, of all the rest. Under the superintendence of this officer, or of one of his *gomastahs* or appointed agents, were placed a certain number of adjacent villages, the accounts of which as kept by the putwarries, were constantly open to his inspection, and the transactions in which, with regard to the occupancy of the land, and the distinction of boundaries,

came regularly under his cognizance, in a form that enabled him at any time, when called upon, to report to the Government the quantity of land in cultivation, the nature of the produce, the amount of rent paid, and generally, the disposal of the produce, agreeably to the shares allotted by the rules as above explained. To his office moreover, reference might be had to determine contested boundaries, the use of rivers or reservoirs for irrigation, and generally in all disputes concerning permanent property or local usage within the limits of his official range. Your

Letter from the Collector of Baugleypore, on the constitution and duties of the Canongoe's Office, dated 6th Dec. 1787.

Appendix No. 3.

Regulation 6 of 1808.

Committee have been more particular in describing the office of the canongoe, because they find, that although prescribed and abolished (perhaps precipitately) as pernicious in Bengal and Bahar, after the conclusion of the permanent settlement of the land-revenue, the same office in the ceded and conquered districts, and in the province of Benares, has more recently been pronounced "of great utility, and calculated to render much public benefit;" and the several officers found there, continued in the exercise of their functions. A certain number of villages, with a society thus organized, formed a pergunnah; a certain number of these, comprehending a tract of country equal perhaps to a moderate sized English country, was denominated a chuckla; of these, a certain number and extent formed a Circar, and a few of these, formed the last or grand division, styled a soubah; of which, by the Dewanny grant, the British Government had obtained two, the soubah of Bengal and that of Bahar with part of Orissa.

From this concise representation of what appears to have been the provincial organization of the Revenue Department, your Committee think it may appear that when the Mogul Government was in its vigour, if it be supposed that the different offices from the highest downwards, were at any time judiciously filled and faithfully discharged, the rents of the lands might have been collected from the cultivator, without oppression; and the different shares of the produce distributed by the rules described, under a just observance of the rights of the parties concerned; but as this, was scarcely to be expected throughout so extensive an empire, more especially when in its decline, when exaction on the one part, and concealment and evasion on the other, were likely to be practised, the *khas* collection, or collection immediately by Government, was only occasionally and in particular instances, resorted to. In practice, it was more usual to have recourse to the zemindary settlement, of to a species of farming system, by the appointment of an Amil or Superintendent, who in designation, was no more than an agent, but in practice, was often required to engage for the production of a certain amount of revenue.

To make the settlement which might be for a term of years, but which was commonly annual, the Subadar or Dewan of the empire, either proceeded into the provinces, or summoned the land-holders to his presence. If they agreed to the amount proposed, the settlement was made with them; if not, it was open to a farmer or amil, who could tender security, if required, for the discharge of his engagements; which included not only the amount of revenue to be paid to the Government, but also the due distribution of the allotted shares to the zemindar, and the inferior village officers as before enumerated. The

profit to the farmer was supposed to be derived principally from the means which he might possess of extending the cultivation; and the zemindar, besides his established share of the produce, had, when the settlement was made with him, the same advantage. In both cases, this was probably the smallest part of the advantages they really derived; more especially, if situated beyond the reach of control.

On the same principle that the canongoes and village accountants were stationed in the province, a head canongoe and Superintendent of the treasury was stationed with the Subadar; whence were forwarded, the annual revenue accounts to the seat of empire; and whence might at any time, proceed orders or forms of reports to the provincial canongoes and accountants for the minutest particulars relative to the actual state or produce of any one or all of the different villages, contained within the limits of the province over which the subadar presided.

Sufficient traces remained to shew, what was the original state of these institutions, in Bahar; but in Bengal, the disorders which increased as the Mogul empire declined, had destroyed the efficacy of those checks, which had enabled the governing power to acquire an accurate account of the village collections. The office of the canongoe was become little more than a name; and no better mode appeared for gaining knowledge of the value of the lands, than could be obtained by a comparison of different years' collections, or by reference to village accounts, which were liable to fabrication. The difficulty was increased by a difference which had originally prevailed in the mode of forming the assessment in Bengal, from what has been described as the practice in Bahar. In Bengal, instead of a division of the crop, or of the estimated value of it, in the current coin, the whole amount payable by the individual cultivator, was consolidated into one sum, called the *assul* or original rent; and provision made for the zemindar, the village accountant, the mundul and the other inferior officers, by other means than by a division of the zemindary portion of the produce. This was effected, either by grants of land, or by the privilege of cultivating on lower terms than the rest of the inhabitants, and partly in money; a mode which, as it afforded the officers of Government no interest in the accuracy of the village accounts, rendered the fabrication or concealment of them, the more feasible. It moreover placed the zemindar in a condition more consistent with European notions of proprietary right in the soil, than could be inferred from his portion of the produce, shared with the officers of Government; and was, perhaps, the foundation of much of that difference of opinion, which appeared in the official discussions on that topic, under the Supreme Government at this time.

Under this view of the Mogul system, as it formerly existed, and of the state into which it had fallen, it was by some suggested as advisable, for the Company to leave open the means of participation in the advantages expected to result from increased population and general prosperity, which might reasonably be counted on, under the British Government, by continuing the practice of periodical settlements of the land-revenue, under the checks instituted by the Mogul authority. These, it was contended when brought back to their original state of utility, and improved by such regulations as might be superadded by the British Government, would, under a just and vigilant administration, unite the liberal policy of an European State with

the strength and energy of an Asiatic monarchy, and be altogether better suited to the genius, experience and understanding of the natives, than institutions founded on principles, to them wholly new, derived from a state of society with which they were unacquainted, and the ultimate views of which, they were not able to comprehend. But the leading members of the Supreme Government appear to have been, at an early period of the transactions now commencing, impressed with a strong persuasion of the proprietary right in the soil possessed by the zemindars, or if the right could not be made out, consistently with the institutions of the former Government, that reason and humanity irresistibly urged the introduction of it. In the decision of this question, was contemplated the introduction of a new order of things, which should have for its foundation, the security of individual property, and the administration of justice, criminal and civil, by rules which were to disregard all conditions of persons, and in their operation, be free of influence or control from the Government itself. The whole, might be reconciled to a strict observance of the orders from home, which appeared to disclaim all views of an increasing land-revenue, requiring only that the amount, at whatever it might now be fixed, should not be liable to fluctuation or defalcation, as it before had been; and that the rules for the collection of it, should be permanent. If any deviations from the established usages of the natives should occur, in what was intended to be done, the advantage was still so entirely on their side, particularly in regard to the land-holder, that it was presumed they would at once sufficiently perceive the benefit intended, and not object to it, because the mode of introducing it was new, nor regret the abolition of practices, injurious to them, on account of these having been of long standing. Thus, although the intention of the Government must have been manifest from the outset, a discussion of the principal points on which the new system depended was invited, and free discussion allowed by the Government to its officers, whose sentiments as derived from local experience, might suggest the best means of carrying into effect the intended measures.

Though the servants of the Company had possessed the Dewanny authority over these provinces more than 26 years, and especial enquiries had at different times, been prosecuted into the state of the revenues, and the condition of the inhabitants; yet much uncertainty still remained, in regard to the rights and usages of the different orders of people connected with the revenues. But the ability and experience of the author of the Minute, which has been referred to, appears to have supplied what was wanting, and to have enabled the Government to proceed without delay, to the formation of a settlement of the land-revenue, for a period of ten years, and to publish general orders and instructions for the direction of the Collectors of the different districts of Bengal, in pursuance of the orders from home, towards the end of the year 1789, and similar orders for the province of Bahar, in the year following; but owing to unexpected obstacles, and new circumstances that arose in the course of these arrangements, it was not before November 1791, that an amended and complete code of regulations for this purpose, was prepared and promulgated by the Government, nor till the year 1798, that the decennial settlement was declared to be concluded in every district.

As the conclusion of the decennial settlement has led to one of the most important measures ever adopted by the East India Company,

both in reference to themselves, by fixing the amount of their land-revenue in perpetuity, and to the land-holders, in establishing and conveying to them rights, hitherto unknown and unenjoyed in that country; your Committee think the House may expect from them, a particular account of the nature of this settlement.

The first point proposed in the interrogatories, circulated by Government, was intended to determine the person with whom the settlement should be made; and here no difficulty occurred; for whatever might be the difference of opinion among those who were officially consulted on the theoretical question of proprietary right in the soil, a general concurrence prevailed in favor of the settlement being made with the zemindar, in all practical instances, where no disqualification from minority, sex, or notorious profligacy of character, presented objections. In such cases, provision was made for vesting the estate, in trust for the possessor; and in instances of the zemindar refusing to accede to the amount of the rent required, the estate was to be farmed, and a provision similar to the zemindary share, which has been described, provided for his maintenance.

The next consideration was the amount of the assessment to be fixed on the lands. This, as it was subsequently to become the limit of the resource which the Government could ever in future derive from the land, it was necessary should be fixed, with the utmost accuracy; but it appears that means adequate to so desirable and important a purpose, were not to be found. The lights formerly derivable from the canongoe's office, were no longer to be depended on; and a minute scrutiny into the value of the lands by measurement and comparison of the village accounts, if sufficient for the purpose, was prohibited by the orders from home. Under these circumstances the attention of the Government was excited by an estimate of the resources of the country, extracted from the ancient records, by Mr. James Grant, the officer in charge of the Khalsa or Exchequer office. By this document it was endeavoured to show that the real value of the lands had been concealed, and the confidence of Government abused by the native officers, entrusted during the early part of the Dewanny grant, with the management of the land-revenue; and that the aggregate assessment ought to be above half a million per annum, estimated in English money, more than had at any time been collected. The performance alluded to is in many respects, meritorious and interesting, and the

Appendix No. 4.

Committee have been induced to insert it in the Appendix, as explanatory of the ancient rules and tenures under the Mahomedan dominion; and of the state of the revenues: but in regard to the amount of the assessment suggested for Bengal, the misconceptions of the author, appear to have been sufficiently explained, in a Minute of Mr. Shore, already given in the Appendix; and a medium of the actual produce to Government, in former years, drawn from the scanty information which the Collectors had the means of procuring, was the basis on which the assessment on each estate, whether large or small, was ultimately fixed, with a reference to the principle suggested by the directors, namely, that a moderate jumma "if regularly and punctually collected, unites the consideration of their interest, with the happiness of the natives and security of the land-holders, more rationally than any imperfect collection of an exaggerated jumma, to be

"enforced with severity and exaction." The Collectors to whom the task of adjusting the assessment on the lands, and of forming engagements with the land-holders was entrusted, under such stipulations as the Government deemed necessary for the protection of the lower order of land-holders and cultivators, reported their progress in detail to the Board of Revenue; upon whose recommendation, when approved by Government, the settlement was finally concluded with the land-holders for the term of ten years. The whole amount of land-revenue, by these means, and by this agency, obtained from the provinces of Bengal, Bahar, and Orissa, ultimately proved, for the year 1197, corresponding with the year 1790-1 to be sicca rupees 2,68,00,989 or £ sterling 3,108,915; and from the province of Benares sicca rupees 34,53,574 or £ sterling 400,615.

In the progress and conclusion of this important transaction, the Government appeared willing to recognize the proprietary right of the zemindars in the land; not so much, from any proof of the existence of such right, discernible in his relative situation under the Mogul Government, in its best form, as from the desire of improving their condition under the British Government, as far as it might be done consistently with the permanency of the revenue and with the rights of the cultivators of the soil. The instructions from home had warned the Government against the danger of delusive theories; and the recent enquiries had disclosed a series of rights and privileges, and usages, admitted in the practice of the native Government, from the principal zemindar down to the actual laborer in husbandry, which it was necessary should be attended to, before the zemindar could be left to the uncontrolled management of his estate. The *talookdar*, the *choudry*, the *mundul*, the *mokuddim*, had each his distinct right admitted, under the native Government. Although they might be subject to exaction and oppression of various kinds, yet their rights, under the existing mechanism of a *malguzarry* or assessed village, did not appear liable to be called in question; and these, were sufficiently distinguishable; but the case with regard to the lower and more numerous class of the natives (the cultivators or ryots) was more multifarious and intricate; particularly in the Bengal province, where the village records, from the neglect of the canongoe's office, could no longer be relied on, and where the practice of granting *puttahs* or leases had fallen into irregularity and confusion, and in some places, almost into disuse, from the same cause. The necessity which hence arose, of leaving many of these points unsettled when the engagements were concluded with the zemindars, created a doubt of the expediency of rendering those engagements irrevocable, before it could be experimentally ascertained whether the different objects which led to their introduction were attainable under them. The fear of confirming, under a perpetual settlement, abuses which might not have yet come to light, or if discovered, were not of a nature to be at once obviated, seems to have suggested a trial of the decennial settlement through the whole or even a part of the term engaged for, before any assurance should be afforded the zemindars that their assessments were to be fixed for ever. The objections arising on these grounds, against any intimation being given to the land-holders of an intention to render their settlements permanent and irrevocable, without a previous reference to the Court of Directors, are ably urged in the proceedings of the Supreme Government at this period; and were replied to by the

Governor-General, in a Minute dated 3rd February 1790, which proved satisfactory to the directors. At the present time, when your Committee are informed that settlements of the same nature, are in progress in the recently acquired territorial possessions of the East India Company,

your Committee are of opinion that the Minutes recorded on the above occasions should be printed for the information of the House, and they accordingly are to be found in the Appendix.

From the proceedings alluded to, it appears, to have been determined by the Governor-General in Council, that the notification in question should immediately be made to the zemindars; that if approved by the directors, to whose decision the point was to be referred, the settlements which had just been concluded, should be rendered perpetual, or be fixed for ever.

The directors in their reply (dated 29th September 1792) to the reference which was made to them on the progress of the settlement, and to the proposal of rendering it perpetual, expressed themselves in high terms of approbation of what

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Appendix 12 (A.) to 2nd
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1810.

had been done; and of assent in regard to what was further proposed to be accomplished. They seemed to consider a settlement of the rents in perpetuity, not as a claim to which the land-holders had any pretensions, founded on the principles or practice of the native Government, but a grace, which it would be good policy for the British Government to bestow upon them. In regard to proprietary right to the land, the recent enquiries had not established the zemindar on the footing of the owner of a landed estate in Europe, who may lease out portions, and employ and dismiss labourers at pleasure; but on the contrary had exhibited, from him down to the actual cultivator, other inferior landholders, styled talookdars and cultivators of different descriptions, whose claim to protection, the Government readily recognized, but whose rights were not, under the principles of the present system, so easily reconcilable, as to be at once susceptible of reduction to the rules about to be established in perpetuity. These, the directors particularly recommended to the consideration of the Government, who in establishing permanent rules were to leave an opening for the introduction of any such in future, as from time to time might be found necessary, to prevent the ryots being improperly disturbed in their possessions, or subjected to unwarrantable exactions. This, the directors observed would be clearly consistent with the true practice of the Mogul Government, under which it was a general maxim that the immediate cultivator of the soil, duly paying his rent, should not be dispossessed of the land he occupied; "and this" (they further observed) "necessarily supposes that there were some limits, by which the rent could be defined, and that it was not left to the arbitrary determination of the zemindar; for otherwise, such a rule would be nugatory; and in point of fact, the original amount seems to have been anciently ascertained and fixed by an act of the sovereign." Subsequent enquiries, particularly in the Deccan, and more southern part of India, have confirmed these observations. The division of the crop or produce taken in money or in kind, fixes and limits this demand, and as long as the ancient rules were scrupulously observed, the state and its subjects derived a mutual advantage from the increase of cultivation, while the rate of taxation

remained fixed and invariable. Notwithstanding the foregoing reservations, the advantage actually to be conferred, in rendering the amount of revenue, which the land-holders had recently entered into voluntary engagements to pay, perpetual or fixed for ever, and thereby securing them from any further demand of rent, or tribute, or of any arbitrary exaction whatsoever, was so new, so unexpected, and of such inestimable value to the land-holders, as led the directors to believe would induce them assiduously to employ themselves in improving their estates, and on the other hand, would place the security of the public revenue on a solid basis, founded on the growing prosperity of the country.

On a point so singularly interesting to the East India Company, as the amount of the land-revenue, which was now in Bengal to be fixed for ever, the directors, after lamenting the want of better data than the experience of a series of past years, joined to the recent enquiries, had afforded, expressed themselves satisfied in its appearing likely to prove equal to what they had, after consideration of the exigencies of Government, and of a reserve proper for extraordinary services, already had it in view to obtain; and they did not wish to expose their subjects to the hazard of oppressive practices, by requiring more; yet on consideration of the extent of land which lay waste throughout the provinces, and advertng to what had formerly been the practice of the native Government, in participating in the resources derivable from its progressive cultivation, they would be induced to acquiesce in any arrangement which might be devised, with a view to secure to the East India Company, a similar participation in the wealth derivable from such a source, provided it could be effected without counteracting the principal object of encouraging industry, and be reconciled with the principles of the system, which was about to be introduced; and they concluded their letter with observing, that "the demand from the land, the great, and now almost the only source of revenue, is fixed, with the exception of any addition which may be made from resumption, or what may arise from uncultivated lands (if that resource should be available) it is fixed for ever; a most serious argument, for strict economy in the expenditure of what is so limited; for the utmost care on our part, that our known resources being on the one hand restrained from increase, they may on the other, be preserved from diminution." On the authority of the orders conveyed in this letter, Lord Cornwallis proceeded without loss of time to notify by proclamation, bearing date the 22nd March 1793, to the land-holders, the permanency of the settlements which had just been formed, as well as of those which were yet in progress, whenever they should be completed. The terms of the first three articles of the proclamation are as follow:—

Letter from the Directors,
29th August 1792; par. 56.

Art. I. "In the original regulations for the decennial settlement of the public revenues of Bengal, Bahar and Orissa, passed for these provinces respectively on the 18th of September 1789, the 25th November 1789, and the 10th February 1790; it was notified to the proprietors of land with or on behalf of whom a settlement might be concluded, that the jumma assessed upon the lands, under those regulations, would be continued after the expiration of the ten years, and remain unalterable for ever; provided such continuance

Regulation 1, 1793.

Art. I. "In the original regulations for the decennial settlement of the public revenues of Bengal, Bahar and Orissa, passed for these provinces respectively on the 18th of September 1789, the 25th November 1789, and the 10th February 1790; it was notified to the proprietors of land with or on behalf of whom a settlement might be concluded, that the jumma assessed upon the lands, under those regulations, would be continued after the expiration of the ten years, and remain unalterable for ever; provided such continuance

“should meet with the approbation of the Honorable Court of Directors for the affairs of the East India Company, and not otherwise.”

Art. II. “The Marquis CORNWALLIS, Knight of the Most Noble Order of the Garter, Governor-General in Council, now notifies to all zemindars, independent talookdars, and other actual proprietors of land, in the provinces of Bengal, Bahar and Orissa, that he has been empowered by the Honourable Court of Directors for the affairs of the East India Company, to declare the jumma, which has been or may be assessed upon their lands under the regulations above-mentioned, fixed for ever.”

Art. III. “The Governor-General in Council accordingly declares to zemindars, independent talookdars, and other actual proprietors of land, with or on behalf of whom a settlement has been concluded under the regulations above-mentioned, that at the expiration of the term of the settlement, no alteration will be made in the assessment which they have respectively engaged to pay, but that they and their heirs and lawful successors will be allowed to hold their estates at such assessment for ever.”

During the time that the settlement of the land-revenue was in progress, and until an answer to the reference for rendering the decennial settlement perpetual, could be obtained from England, the Government was occupied in devising remedies for the imperfections and abuses which prevailed in other departments of the internal administration. The next in importance to the land-revenue, as presenting an object for reform; was the *Sayer* or inland customs, duties and taxes, or generally whatever was collected on the part of Government and not included in the *mehaul* or land-revenue. This department, comprehending whatever was calculated to bear an impost in towns or markets, in places of fixed or of occasional resort, or on the roads, being less susceptible of reduction to fixed rules, was more open to imposition and abuse, and consequently the scrutiny introduced on the present occasion, presented an object of peculiar interest for the Government to reform. The more effectually to accomplish this purpose, it was by advertisement on the 11th June 1790, notified that (with an exception of the tax on tenements, which appeared derivable from the land thus occupied) the management and collection of the sayer revenue, would in future be separated from the zemindary charge, and placed under the authority of officers to be appointed directly on the part of Government. But in proceeding to act upon this resolution, the good conduct of the natives, who were now to be placed in this charge, under the immediate control of the officers of Government, appeared as little to be depended on, as when they acted under the control of the zemindars. The advantage therefore to the public interests was doubtful, while the additional expense to be incurred in salaries, was certain and unavoidable; and therefore, as the shortest way of getting rid of the embarrassment, which the resolution for the resumption of the sayer had occasioned, the Government determined that it would be advisable to abolish this class of collections altogether, and to allow the zemindars a compensation for the loss, which it should be made to appear they respectively had suffered thereby.

The tax on spirituous liquors was reserved out of the abolition, and has since been regulated and rendered more productive than formerly; and your Committee observe, that the abolition of the tax has not been final, or under any such declaration, as should preclude

the Government at any future time from the option of restoring the collections in question, in whole or in part, under such regulations and restrictions as they may deem expedient.

Your Committee will next proceed to notice the reforms introduced into the rules established for securing the Company a revenue derivable from the monopoly of salt, and for improving the condition of the natives employed in the manufacture of that article.

The salt with which the inhabitants of the populous provinces of Bengal and Bahar are supplied, is obtained from the earth found impregnated with sea salt at the mouths of the Ganges, in the tracts contained between Ballasore and Chittagong. On the acquisition of the Dewanny, the inland trade in salt, beetel nut and tobacco, was vested in an exclusive Company, for the benefit of the European servants; who enjoyed the profits of the concern, in lieu of salary. The regulations of the 3rd September 1766, fixed the price at which salt should be sold, in lots to the natives, at two hundred rupees per hundred maund; and prohibited the sale of it, on these terms; to any but the natives. Other restrictions, calculated to secure the natives from the injurious effects of a monopoly, were likewise introduced; which lasted till the January following, when the society above-mentioned of trade, was abolished by orders from the Court of Directors; but, owing to the time necessary to terminate the contracts which had been entered into for the supply of salt, this society was not finally put an end to till October 1768. The advantage to the Government, had been a duty of 50 per cent. on the value of the salt manufactured, which, together with fifteen per cent. on beetel, was estimated to produce an annual revenue of twelve or thirteen lacs of rupees. On the abolition of the society of trade, the manufacture appears to have been thrown open to the native merchants, who might employ the manufacturers; and to such of the zemindars as by their situations, possessed the convenience, and by their summons the right, of making salt within their limits: but restrictions were still imposed, to prevent the opulent natives from entering into combinations for the purpose of monopolizing the sale of salt in the interior, and from oppressing the manufacturers.

In the year 1772 it was determined, 1st. "That the salt in every part of the province should be on the same footing:—2nd. That the salt should be made for the Company:—3rd. That the colluries or manufactories in each district, should be let in farm for five years." By the conditions of the farm, a certain quantity of salt was to be delivered at a stipulated price, which was then to be dealt out at a fixed price to the native conductors of the inland trade, who had agreed beforehand to aid the farmers by advance of money for the payment of the labourers or lower classes of manufacturers.

In July 1777, the practice of farming the mahouls or manufactories was continued; but the salt produced, was left to the farmer's disposal.

As the revenue accruing to the Company up to this time, from the manufacture of salt, did not appear equal to what might, under a more judicious management be derived from it, a new system was introduced in September 1780, "for the provision of salt by agency, under which all the salt of the provinces was to be manufactured for the

"Company, and sold for ready money, at moderate fixed rates, to be ascertained and published at the beginning of every season by the Governor-General and Council." The European agents employed in this department, were restricted by oath to their avowed allowances: but, exclusive of a salary, they were allowed a Commission of ten per cent. on the profit which should accrue to the Company under their management; and by public advertisement, the manufacturers of salt were required to place themselves under their direction. This plan was strenuously opposed in Council; but the result appears to have justified the expectations formed by the Governor-General, Mr. HASTINGS, who proposed its introduction; for the net average amount of revenue brought to account in the first three years following the new mode of management, was sicca rupees 4,000,500, or £ sterling 464,060, and the same, for the three years preceding the arrival of Lord Cornwallis sicca rupees 4,503,900, or £ sterling 522,450.

The regulations introduced by Lord Cornwallis, do not alter the general plan of the monopoly as above introduced; but are calculated to remove all compulsion from the manufacturers, and to guard them from the impositions of the intermediate native agents, standing between the covenanted European servants of the Company, and the labourers in the manufactory. Your Committee have the satisfaction of observing, that under these rules, the revenue derived from salt has largely increased, and that the net advantage to the Company, from this and improved sales, has risen to sicca rupees 11,725,700, or £ sterling 1,360,180 on an average of the last three years.

The monopoly of the opium, produced from the culture of the poppy, is the third principal branch of the East India Company's territorial revenue in India. In considering this as a financial resource, it appears that the practice of the Mogul Government has been adopted; under which the opium was farmed out, on an exclusive privilege for a peiscush or annual payment in advance.

In 1773 the contract, or exclusive privilege for providing opium, was granted to Meer Munheer, "in preference (as it was stated by Government) to any one else, because being the person who had been employed by the gentlemen of Patna in that business, he was the best acquainted with the proper mode of managing it; and would account for any outstanding balances." He was to deliver the Bahar opium at 320 rupees; the Oude at 350 rupees per maund. In the notification made by the Government on this occasion, wherein the zemindars and others were required to afford their assistance, it was added, that the purchases of opium would be made, to the satisfaction of the cultivators, and no oppression would be committed.

On a renewal of the contract to these persons in 1775, on the same terms, the contractors engaged "to carry on their own business without oppression to the ryots, and would not force them to prepare the lands for the cultivation of the opium poppy, nor force them to cultivate the opium poppy, but leave them to till the lands as most agreeable to themselves." In the same year, it was notified, that the next contract for the supply of opium would be made on proposals to be tendered to the Government for that purpose; and the proposals

received, were renewed and accepted for the following year. The Government having heard of forcible means used with the cultivators, strictly enjoined the provincial Council to attend to the orders, they had before received, to prevent force or compulsion being used to oblige the ryots to cultivate the poppy in preference to any other article.

The terms of this last contract, appear to have furnished the rule on which the contract was conferred by special favour, without any additional provision for the protection of the cultivators, for the subsequent years, until 1785; when the Government determined that the contract should be exposed to public competition, and for a term of four years, be disposed of to the highest bidder.

On the conclusion of the engagement entered into, the Government reserved to itself the appointment of Inspectors to superintend the provision and manufacture of the opium; and declared it to be the duty of "the Collectors of the several districts to hear all complaints of the ryots against the contractors and their officers, and to grant such redress, according to the former practice and usage of the respective districts, as may be required; and that this provision be publicly notified by advertisement throughout the districts where opium is manufactured with this condition, that the contractors may appeal to the Board from the decision of the Collectors, provided such appeal be made within one month from the date of such provincial decision; which is in the meantime to be in force and obeyed, till the judgment on the appeal shall have been passed."

Before the expiration of the last-mentioned contract, Lord Cornwallis had arrived in India; and the same scrutiny which was carried on in the other departments, appears to have been extended to the means which had been used for the supply of opium.

Colebrooke's Supplement, page 405.
Advertisement for opium contract, 29th July 1789.

Though the mode of supply by contract was not discontinued, but on the contrary, renewed by advertisement for another term of four years, many new conditions were required from the contractors; the particulars of which your Committee do not deem it necessary to enter into, farther than to explain, in what respects they were calculated for the relief and protection of the cultivators and manufacturers. The Government, as long as it had assumed the monopoly of opium, must have had an interest in keeping down the price paid to the cultivators; at the same time that policy suggested the necessity that the price they received should be reduced to so low a rate as to discourage the cultivation, and thereby diminish the quantity produced. These considerations, produced the establishment of a medium rate, at which, by weight, the cultivator had, from a remote period, been accustomed to deliver his crude opium to the person, whether agent or contractor, who, on the part of Government, was appointed to receive it. Upon this rate, which appears in the village account as the *asul*, or original established rate, certain *abwabs* or *cesses*, had subsequently become imposed, in the same manner as practised in the land rents. The principal part of these impositions, were abolished under the present contract; and the rate stated, at which the contractor was required to purchase the crude opium from the cultivator.

Your Committee cannot but notice the singular principle on which these contracts must have proceeded, wherein the Government, on contracting for the price at which they were to receive the opium, at the same time prescribed the price at which it should be purchased by the

contractor; more especially when it appears, that as the latter, was to exceed the former, it might be supposed that the contractor agreed to supply opium to the East India Company, at a lower rate than he could purchase it himself. Though the result will sufficiently demonstrate the erroneous tendency of these contracts, yet the mistakes committed in them, were not discovered soon; and the present contract for four years had its course, and another contract for the same period was entered into, and had continued to the end of its term, before the ill consequences discovered themselves, in the depression in the trade, which, under judicious management, was calculated to be, and which has since shewn itself to be, a very considerable financial resource.

The settlement of the land-revenue having been effected, in the manner which has been described, and rendered perpetual by the Court of Directors, with the concurrence of the Board of Commissioners for the affairs of India, Lord Cornwallis proceeded without delay to perfect the system of internal administration, which he had undertaken to introduce. For this purpose, the regulations framed at different periods of his administration, were revised and printed, for the guidance of the officers of Government, and translated into the native languages for the information of the inhabitants at large. This example has been subsequently followed by the presidencies of Fort St. George and Bombay; and the code of regulations thus framed, may be considered as the statute book of the British Government; the nature and importance of which, will appear from the preamble of Regulation XLI of 1793, where it is stated to be, "essential to the future prosperity of the British in Bengal, that all regulations which may be passed by Government, affecting in any respects the rights, persons or property of their subjects, should be formed into a regular code, and printed with translations in the country languages; that the grounds on which each regulation may be enacted should be prefixed to it; and, that the Courts of Justice should be bound to regulate their decisions by the rules and ordinances which those regulations may contain. A code of regulations framed upon the above principles, would enable individuals to render themselves acquainted with the laws upon which the security of the many inestimable privileges and immunities granted to them by the British Government depends, and the mode of obtaining speedy redress against every infringement of them; the Courts of Justice will be able to apply the regulations, according to their true intent and import; future administrations will have the means of judging, how far the regulations have been productive of the desired effect; and when necessary, to modify or alter them, as from experience may be found advisable; new regulations will not be made, nor those which may exist be repealed, without due deliberation; and the causes of future decline or prosperity of these provinces, will always be traceable, in the code, to their source."

Your Committee will now proceed to give an account of the system of internal Government as modified by Lord Cornwallis, and established by the code of regulations above-mentioned, beginning with the department of the revenue, which stands first in the code.

THE REVENUE DEPARTMENT.

• • It has been already stated, that the superintendence of the settlement and collection of the revenue, and the control over the conduct of the Collectors, was agreeably to orders of the Court, of Bengal printed Regulations. September 1785, vested in a Board of Revenue, consisting of a president (who is always one of the members, selected from the civil service of the Supreme Council) and four members, each of whom are under the restraint of an oath prescribed by the Act. Besides its ordinary functions, the Board was originally constituted a Court of review, and of Appeal, from the decisions of the Collectors acting in their capacity of Judges of Adawlut, in all causes relating to the public revenue, which appertained to the mahal adawlut, in contradistinction to all other suits which came under the jurisdiction of the Dewanny Adawlut. Lord Cornwallis, deeming it incompatible with the principles of the system he was about to introduce, that the officers of the revenue should decide on suits, the cause of which originating in their own department, might render them not wholly disinterested in the decision, annulled the judicial powers of the officers in the Revenue Department, and transferred the cognizance of all matters wherein the Government might be concerned to the same Court of Dewanny Adawlut, which was to dispense justice among the inhabitants in general. The Board of Revenue being thus relieved from the exercise of judicial functions, would, it was understood, have more time to bestow on the various duties assigned to its members, which duties are recited in regulation the IInd of 1793, enacted for their guidance. The Board of Revenue is held at the seat of Government; it has a Secretary, with assistant translators, and other subordinate officers, European and native. In this Board, is vested the general control over the Collectors of the land-revenue, with authority to superintend their proceedings, and to suspend them from their offices, if negligent in the performance of their duty. Their own proceedings are, in like manner, subject to the superintendence of the Government; and the orders of the Government in this department, are circulated, through the Board of Revenue to the Collectors. The Board of Revenue is constituted a Court of Wards, with powers to control the conduct and inspect the accounts of those who manage the estates of persons disqualified by minority, sex, or natural infirmity, for the administration of their own affairs. The Board make periodical reports to Government on the state of the revenues; and their proceedings in detail, are transmitted through the Government to the Court of Directors.

The only instances in which the Collectors are allowed to retain any of their judicial functions, are such as relate to the continuance of the provincial pensions, and the separation of the talooks or small estates from their dependence on the zemindaries to which they are attached. It has been the practice of the native Government, to grant pensions to various descriptions of Mahomedans and Hindoos. The greatest part of these, were small stipends granted in reward of merit, or through motives of devotion and charity to Brahmins, to Faqueers, and to Mahomedan families, in a state of decline. Some were for a fixed term, and others in perpetuity; but all were chargeable, either on the revenue or on the sayer collections; and many had probably been held, without an adequate authority. Without entering into a scrupulous examination of the rights by which these pensions were

enjoyed, the British Government had been accustomed to authorize the payment of them; and on the conclusion of the decennial settlement and the abolition of the sayer revenue, provision was made for the continuance of all such as should, on investigation, be found duly

Regulation XXIV, 1793.

authorized under rules which were enacted for the purpose. This investigation being on a subject declared to be gratuitous, is entrusted to the Collector, subject to the revision of the Board of Revenue, and to the ultimate determination of the Governor-General in Council. The Collector also decides in the first instance, on talookdarry claims for separation, it being a point in which his office is supposed to contain the best information, but the Appeal in this case lies to the Courts of Justice, the subject being a private right, over which the Government profess to exercise no control.

The Collectors being divested of their Magisterial authority, it became necessary to provide, by other means, for the collection of arrears of land-revenue. This has been done by a regulation conveying ample powers for the enforcement of all such demands, by attachment and sale of the defaulter's property, and by imprisonment of his person, where the property should prove inadequate to answer the demand. The Government, solicitous to prevent the recurrence or corporal punishment, which had under former systems been practised, in the regulation enacted on this occasion, avoids all personal restraint beyond what may be necessary to establish the justice of the demand, but is precise in its form of process prescribed for the Collector to follow, and peremptory in regard to a sale of the land, in the last resort. The same regulation affords to the zemindar the means of obtaining redress, by a suit for damages against a Collector for acts of unauthorized severity, or for the enforcement of an unjust demand, or for any unauthorized proceeding in his official capacity, whereby the party may sustain damage. It discriminates also the cases, in which the suit is to be considered as virtually prosecuted against the Government, and against the Collector individually. The functions of the Collector are to assess the tax imposed on spirituous and fermented liquors, and intoxicating drugs; to superintend the division (by sale or by decrees of the Judicial Courts) of landed property paying revenue to Government; to apportion the public revenue on land, ordered to be sold for the discharge of arrears of revenue; to procure land for the native invalid soldiers, and he is required to dispose of the amount of his collections, as may be directed by the Accountant General; to keep and transmit his periodical accounts, in the forms prescribed to the Board of Revenue, and generally to perform whatever duties may be required of him, by a public regulation, or by special orders from the Board of Revenue. These officers act, under the restraint of the 35 Geo. III Chap. 52 sec. 61. oath prescribed by Act of Parliament. In their establishments are included one or more European Assistants, taken from the junior part of the covenanted servants; a Dewan appointed by the Board of Revenue, and other native officers, agreeably to the list of establishments contained in No. 60 of the Appendix to the second Report of this Committee; a copy of which list is by Act of Parliament, required to be laid annually before this House.

The division of the provinces into Collectorships, remained nearly as before; no further alteration being made, than such as was more

convenient in defining them by rivers, or other natural boundaries, where any such occurred.

Officially subordinate to the Collectors, are the *Tahsildars*, or native Collectors, posted in a few instances, where the extent of the district, or the great number of petty land-holders, renders assistance necessary to the European Collector. In Bengal and Bahar, their functions are limited to the receipt of the revenue, in the division of the district where they are posted; in Benares, and in the Ceded and conquered provinces, the situation and employment of the *Tahsildars*, will be explained, in the account to be given of the settlement of those provinces.

It must have appeared, from what has been stated, that the inhabitants of the Company's territorial possessions, whose condition was considered to be the most improved, by the introduction of the new system, were the class of land-holders or zemindars. Under the native Government, the zemindars were liable to an annual requisition for such an amount of revenue or tribute, as a minute local scrutiny of the village accounts, aided by a measurement of the land, if necessary, might warrant, leaving them simply their *russom*, or established proportion of the produce, and their *nauncaur*, or special grant of land, where such existed, joined with the advantage derivable from an extension of cultivation, or what might be obtained by re-letting the land in parcels to under-renters, as a compensation for the trouble and risk of the charge; and subject to imprisonment, corporal punishment, and dispossession, in case of failure in the performance of their engagements. If they declined entering into engagements on the plea of excessive demand, they were restricted to their allowance of *russom* or *nauncaur*; while the land was liable to be farmed, or committed to the immediate management of an officer of Government. By the terms of the perpetual settlement, no farther demand is to be made upon the land-holder, whatever may be the augmentation of his resources, by increased cultivation, or any other means, than the amount of the *jamma* or revenue which he has already voluntarily engaged to pay. On the other hand, he is declared not entitled to remissions, on the plea of loss from unfavourable seasons, inundation, or any other natural calamity; and in the event of his falling in arrear of the regular payment of the revenue, his land is liable to be sold, in liquidation of the balance outstanding.

Thus far, the present tenure and condition of zemindar may appear similar to that of a freeholder in this country; but in India, as already has been mentioned, subordinate rights were found to exist, which justice and humanity required should be protected, before the privileges of the zemindars, under the new system, were declared fixed for ever. These were, the rights of the *talookdars*, or inferior zemindars, and of the *ryots* or cultivators. The former were of different descriptions; some of them, already entitled to separation from the zemindar's authority, or to make engagements with and pay their revenue directly to the ruling power; others, by former custom, were dependant on the zemindar, as on a liege lord. The hand of power had so often and so variously controlled the right, as to render the real extent of it, doubtful; and hence it became difficult to frame such rules for the separation of talooks, as might in all instances, be free of objection. The Collectors, therefore, on concluding the settlement, after separating such of the talookdars, whose right to that condition was unquestionable, left

all others subject to future investigation, under the rules and regulations established for trying and determining the rights in question, which rendered all such claims cognizable in the first instance by the Collector, from whose decision appeals were to be had, to the Courts of

Regulation VIII of 1753.

Dewanny Adawlut. The effect of the regulation, authorizing the separation of talooks, must have appeared consonant to the sentiments of the directors, who, in their letter of 19th September 1792, suggested the inconvenience, if not danger, which might arise from the great extent of some of the principal zemindaries; and the regulation alluded to, continued in operation till 1801, when from the great number of separations into

Regulation I, 1801.

minute portions of land which had occurred under it, and from the opportunity it afforded for practices injurious to the revenue, it was deemed necessary to establish a limited period, beyond which no further separations should be allowed. • Other inconveniences resulting from the encouragement held out to application for separation by the rules alluded to, and the obscurity of the rights to be determined under them, were observable in a few instances, wherein considerable zemindars found their estates in portions wholly taken from them, and themselves reduced to the condition of pensioners of Government. In some other instances, the purchasers of land at the public sales, held for the liquidation of balances of revenue, were left in a similar predicament, and compensation for the loss sustained, claimed by the purchaser, and allowed by the Government. Your Committee are enabled to state, in proof of the uncertainty which must have attended the decision of the right in question, that though the mokuddims, noticed in a former part of this Report, sued and established their right to separation before the Judge of the provincial Court of Bhaugle pore, they lost their cause in an appeal which was made from that decision to the superior Court at Moorshedabad.

A similar inconvenience, resulting from the rule established for

Regulation VI, 1807.

selling land in portions to realize arrears of revenue, has induced the regulation, which restricts those divisions to portions which shall not bear an assessment of revenue, under sicca rupees 500 per annum. But the Mahomedan and Hindu laws of inheritance, still in force for the division of hereditary property, may probably carry this inconvenience to an extent which, will oblige the Government to apply a remedy, by enacting a restrictive regulation in those cases likewise.

With respect to the cultivators or ryots, their rights and customs varied so much in different parts of the country, and appeared to the

Regulation VIII, 1793.

Government to involve so much intricacy, that the regulation only provides generally for engagements being entered into, and pottahs or leases being granted by the zemindars, leaving the terms to be such as shall appear to have been customary, or as shall be particularly adjusted between the parties; and in this, it is probable that the intentions and expectations of the Government have been fulfilled, as no new regulation yet appears, altering, or rescinding the one alluded to. It is moreover to be expected, that the parties, on experiencing the inconvenience, expense and delay, combined with the uncertainty attendant on decisions in the newly constituted Courts of Justice, will come to a reasonable agreement between themselves; the zemindars, for the sake of retain-

ing the cultivator, by whose means alone his estate can be rendered productive; and the cultivator, for the sake of gaining a subsistence on the spot where he has been accustomed to reside.

The village accountant, or putwarry, whose duties have been described, it was deemed necessary to retain under the new system; but he is, by the regulations, placed in the situation of a servant to the zemindar, for the purpose (besides keeping the village accounts) of furnishing information respecting the lands which may at any time, be ordered for sale by the Collector, or by the Courts of Justice. But for the canongoes, whose functions have also been described, no employment appearing necessary, the office was, by the Government, declared abolished, and the lands which they possessed in right of office, and some of them by inheritance through many descents, were pronounced resumable, on the principle of the possessors being merely the servants of the State, and removable at pleasure. The severity of this decision was afterwards so far mitigated as to leave the principal canongoes a maintenance; but the office and the *russooms*, or income derivable from it, have not been restored to them, in Bengal and Bahar.

In determining to abolish this ancient institution, it may be doubted whether the Government did not proceed hastily on the evidence of abuses in the administration of it, and without sufficient regard to its utility, under wholesome rules. What tends to confirm this appearance of precipitancy, is the necessity that has since arisen for preserving the office in Benares, and the Ceded and conquered districts, under a subsequent introduction of the Bengal regulations for the Government of those provinces. By Regulation V of 1808, it is provided, that "the office of canongoe having been found of great utility under former Governments in the Ceded and conquered provinces, and being calculated to render much public benefit in those provinces, and in the province of Benares, under proper rules and restrictions," is accordingly continued; but on a footing somewhat different, as it is no longer hereditary, nor the salary payable by *russoom*, but immediately from the Government treasury.

To supply the want of the office of canongoe, in recording the changes of landed property, and other local circumstances, which by the new system could not conveniently dispense with, a quinquennial register of landed property, with an intermediate register of changes, was established, and ordered to be kept by native officers, under the inspection and superintendence of the Collector of each district, with translations of the same in the English language. Provision appears to have been made for verifying the leaves of the register by the signature of the Judge of the district, and by other precautions for rendering it authentic and complete, as a record to which reference might be had by the officers of Government and by the Courts of Justice, for information respecting the assessment of the revenue in particular divisions of land, and for determining boundary disputes, and other circumstances, wherein the demands of the Government and the rights and property of individuals, are concerned. But as it does not appear, that these registers have yet been finished, if may, perhaps, after a lapse of so many years, admit of a doubt, whether they ever will be completed. A circumstance that seems to countenance this conjecture, is the necessity recently felt of re-establishing the canongoe's office in the upper

provinces, which your Committee have reason to believe the registers in question, were meant to supply.

Your Committee have been induced to mention these and other circumstances of a similar nature, from an impression, that in settling the revenue, and introducing regulations of a permanent nature, into the new acquisitions of territory under the different presidencies, in which important service, the Indian Government is now actually employed, the operation of the new system, introduced into Bengal, should be kept constantly in view; in order that any errors which may have been committed, through inadvertency or precipitancy or want of experience, in those possessions, may be avoided on future occasions.

The only regulations remaining under this head, which your Committee think it necessary to mention, are those which provide for the resumption, by Government, of land held exempt from the payment of revenue either surreptitiously, or under invalid titles.

The circumstance of land, to a considerable extent, existing under the general denomination of *bazee zemeen*, or land exempt from the payment of revenue, appears noticed in the Proceedings of the Government of Bengal in the year 1782; when it was remarked, that partial attempts had been made at different "periods, to ascertain the extent and annual amount of these lands." But no general register had yet been formed; and the records of former investigations, were either lost or dispersed, and what existed, were too inaccurate to be relied on. Although means had been used in 1772, to prevent the practice of alienating land without authority, there was reason to believe the abuse on the part of the zemindars still continued, and that the institution of an office, to be denominated the *bazee zemeen dufter*, was necessary to check it. The Superintendent of the *bazee zemeen dufter*, assisted by a competent establishment of native officers, was authorized to traverse the provinces of Bengal and Orissa, for the purpose of collecting information; and forming a register of the lands in question; and, as an incitement to diligence in the discharge of his duty, he was, in addition to his salary, allowed a Commission on all the resumptions of land which might, by his means, be brought on the rental of Government. The province of Bahar was exempt from this enquiry; it being presumed, that the provincial Council had already made the necessary enquiry on the subject. The records contain no account of any material service having been performed, in consequence of this institution. On the contrary, it appeared to the Government to be a source of great abuses, by protecting fraudulent alienations of the public revenue; and in 1786 the *bazee zemeen dufter* (or registry of lands exempt from the payment of revenue) was abolished; and a part of the duties, under other regulations, committed to the charge of the Collectors of revenue in their respective districts. No further alteration in it appears to have been introduced, till the year 1790, when Lord Cornwallis brought forward the regulations, which were afterwards included in the code published in 1793, "for trying the validity of the claims of persons holding or claiming a right to hold lands, exempt from the payment of revenue to Government." The object of these regulations, is to define the circumstances under which the titles to the different descriptions of grants therein cited, shall be deemed valid; such as, proof of posses-

sion prior to the Company's accession to the Dewanny, or of competent authority since that event; and to empower the Collector of the district to prosecute suits on the part of Government in the Dewanny Adawlut for resumption, where the title to possession cannot be maintained. But it does not appear that any considerable resumptions have been made. Indeed the effects of the first miscarriage of a plan, intended to discover the vast alienations which had been made of the public possessions, are still sensibly felt, and the recovery of them is now, perhaps, from continued enjoyment, become impracticable.

To the account which has already been given of the revenues derivable from the monopoly of salt and opium, little is necessary to be added here. The regulations passed for securing the monopoly of those articles; for preventing smuggling in the former, and adulteration in the latter; for preventing the officers employed on the part of Government from compelling persons to engage in the manufacture of either; for ensuring a due performance of engagements, when voluntarily contracted by the manufacturers, and for affording them redress, through the means of the Courts of judicature, when aggrieved by the Agents of Government; were revised, and introduced into the code published in 1793. No material alteration appears to have been made in this regulation relative to the salt, since that time, except the establishment of chokeys, under the superintendence of covenanted servants, to prevent smuggling; and a reduction in the rate of commission allowed to the salt Agents.

In regard to the opium, the revenue arising from it having considerably diminished, and the trade in it declined, owing to the debasement of the article by adulteration, the mode of provision by contract was discontinued; and in 1799 the agency of a covenanted servant of the Company adopted instead. This change in the management of the opium monopoly, has answered the expectations formed of it, in every particular; and the net revenue arising from it, which on an average of the last four years of the contract, was Sa. Rs. 8,19,400, or £ sterling 95,050, has on an average of the four years, of which the latest accounts have been received, proved, Sa. Rs. 59,80,100 or £ sterling 693,700.

The Agents appointed for the provision of salt and opium, previously to entering on their office, are required to take and subscribe an oath, which restricts them from deriving any advantage themselves, or knowingly from permitting any other person to do so, beyond the avowed allowance from the Government.

THE CIVIL COURTS OF JUSTICE.

Your Committee have already described the state of the judicial department in Bengal, previous to the introduction of the new system; when, in each of the districts into which the provinces were divided, a European servant presided, and exercised the functions of Collector of the revenue, Judge of the Adawlut, and Superintendent of the Police; under rules which kept his proceedings distinct and separate, in each of those departments.

This was, the constitution of the internal Government which the Court of Directors had chosen for their territorial possessions in India, when in 1780, Lord Cornwallis was appointed to carry into effect the improvements which they had determined, for the administration of those possessions. On that occasion, the directors accompanied their orders with the following observations :

"We are actuated in all our ideas concerning the preservation and Government of our possessions in India, by the necessity of accommodating our views and interests to the subsisting manners and usages of the people, rather than by any abstract theories drawn from other countries, as applicable to a different state of things. We have therefore, upon a full view of the subject, adopted this conclusion, that it will tend more to simplicity, energy, justice and economy, to re-invest the provincial Chiefs or Collectors with the superintendence of the Courts of Dewanny Adawlut."

Letter to Bengal, 12th August 1786, para. 85.

It must be acknowledged that the proposed establishment of an individual authority in each district, was consonant with the practice of the native Governments, in which, from the monarch, in gradation to the inferior village officer, the authority of the immediate superior was absolute, and commonly regarded with implicit obedience, till injustice or oppression forced an appeal to an higher power. It is moreover evident, that the advantages and disadvantages, the good or evil, attending this system, would depend more on the qualities of the individual agents presiding in it, than in any regulations that could be framed for their guidance. In proportion as the European Chief or Collector, stationed at a distance from the seat and immediate superintendence of the Government, should be active, vigilant and upright, or indolent and corrupt, it might be expected that the conduct of his inferior officers, stationed throughout the district, would be found to partake of the same qualities; and that the welfare of the inhabitants would thus in a certain degree, depend on the choice to be made of the person who was to be placed, in authority over them. The uncertainties which might attend on such a selection, and other reasons, which are stated at large in the Minute of Lord Cornwallis, for rejecting this system, and in the room of it, to introduce one which he proposed should be upheld by its own inherent principles, and not by the personal qualities of those who would have to superintend it." A system under which it would no longer be necessary for the people to Court the patronage of individuals, or to look beyond the laws for security to their persons and property. In conformity to these principles, the public regulations in various passages, inculcate the free access that may be had to the Courts of Justice for redress, not only from grievances arising from the infringement of rights on the part of individuals, but from the abuse of authority in the officers of Government; and have in Regulation III of 1793, pointed out a mode whereby the Government may be brought to account, and may be compelled to answer for any injury done to the meanest of its subjects, by the authorized conduct of its officers, or by an act of its own, passing rules in anywise injurious to the rights of individuals. The preamble to Regulation III of 1793, contains the following passage:—"The Government have resolved that the authority of the laws and regulations lodged in the Courts of Justice, shall extend, not only to all suits between native individuals, but that the officers of Government employed in the collection of the revenue, the provision of the Company's investment, and all other financial or commercial concerns of the public, shall be amenable to the Courts, for acts done in their

Minute of 11th February 1793.

Appendix No. 9. (A) to Report of Select Committee, 1810.

Letter from Bengal, 6th March 1793.

"official capacity, in opposition to the regulations; and that Government itself, in superintending these various branches of the resources of the State, may be precluded from injuring private property, they have determined to submit the claims and interest of the public in such matters to be decided by the Courts of Justice, according to the same manner as the rights of individuals."

The preamble to Regulation II. of 1793, which separates the judicial and financial functions, assigns the following reasons for that measure:—"The Collectors of the revenue preside in the Courts of Mahal Adawlut, as Judges, and an Appeal lies from their decisions to the Board of Revenue; and from the decrees of that Board to the Governor-General in Council in the Department of Revenue. The proprietors can never consider the privileges which have been conferred upon them as secure, while the revenue officers are vested with those judicial powers. Exclusive of the objections arising to these Courts from their irregular, summary, and often *ex-parte* proceedings, and from the Collectors being obliged to suspend the exercise of their judicial functions, whenever they interfere with their financial duties, it is obvious, that if the regulations for assessing and collecting the public revenue are infringed, the revenue officers themselves must be the aggressors, and that individuals who have been aggrieved by them, in one capacity, can never hope to obtain redress from them, in another. Their financial occupations equally disqualify them from administering the laws between the proprietors of land and their tenants. Other security therefore must be given to landed property, and to the rights attached to it, before the desired improvements in agriculture can be expected to be effected." Guided by the foregoing principles, and for the reasons above stated, Lord Cornwallis proceeded to divest the Revenue Board of its powers as a Court of Appeal, and the Collectors of their authority to decide in causes relative to the collection of the public revenue; and to refer the decision of such matters, in common with all suits falling under the cognizance of civil judicature, to a new Court of Adawlut, which was now established in each provincial division, under the superintendence of an European covenanted servant, of higher official rank than the Collector; in whose person were united the powers of Judge and Magistrate, and to whom was to be entrusted the superintendence of the Police within the limits of his division.

The Courts of Justice thus constituted, a register and one or more assistants were appointed from the junior branch of the European covenanted servants; and those of the best qualified among the natives were selected and appointed to each Court, a Mahomedan and Hindoo law officer, to expound the koran and shaster, in causes which might be referable to the determination of those authorities. To each Court was allowed a competent establishment of ministerial officers; and for the assistance of the parties in suits, vakeels, or native pleaders were nominated to act, when constituted on special authority for that purpose, in conducting the proceedings under the established rules; which as to the forms of proceeding in the Courts, differed little from those introduced in the same departments in the year 1781.

The local jurisdiction of the several Courts extends to all places included within the limits of the zillabs or cities, in which they are respectively established. All natives as well as Europeans and other

persons not British subjects, residing out of Calcutta, are amenable to the jurisdiction of the zillah and city Courts. But British subjects, whether in the service of his Majesty, Civil and Military, or otherwise, are placed under the operation of rules suitable for that purpose, and consistent with the jurisdiction of the Supreme Court in Calcutta, as applying to that description of the Company's subjects. British subjects not in a public employment, if allowed to reside 10 miles beyond the limits of the latter jurisdiction, are required to subject themselves under legal obligations to the authority of the zillah Courts, in civil suits, wherein the amount sued for shall not exceed 500 sicca rupees; precautions are likewise observed in the regulations, to prevent that interference among the domestics and dependants of his excellency the Nawab at Moorshedabad, which in the discretion of the Court which it concerns may be avoided "taking care at all times and in all matters, to pay every proper attention to the dignity and long established rights of the Nawab."

To prevent the time of the zillah and city Judges from being occupied with the trial of petty suits and thereby to enable them to determine causes of magnitude with greater expedition, they are empowered to authorize their registers to try causes for a value not exceeding 200 rupees. But this power being originally allowed the Judge, under restrictions and obligations for his revision, which by defeating the object of saving his time, rendered it nugatory, the objectionable part of the regulation was rescinded, and the registers decree to a certain amount made final, unless the Judge himself saw cause to revise and reverse it. To a greater amount than the above, the register's decisions were made referable to the Court of Appeal; but the Appeal has since been changed to the Judge of the city or zillah Court. With the same view of relieving the Judge, he has more recently been allowed the discretion of referring causes of a larger amount occasionally to his register's decision, but the decrees of the latter, are no longer final in any case, an Appeal lying from them to the Judge, who is, moreover, empowered at any time to take a suit out of his register's hands, and to try it himself.

As a farther relief to the zillah and city Courts from the trial of petty suits; for the convenience of parties residing at a distance from the seat of justice; and to promote by additional subordinate judicatures, the speedy administration of civil justice, a regulation has been enacted, authorising the appointment of *native Commissioners* to hear and decide, in the first instance, on suits of personal property not exceeding the value of 50 Rupees. These are of three descriptions; namely, *aumneens* or referees; *sak-san* or arbitrators; and *munsifs* or native justices. The titles sufficiently designate their functions, which have undergone such modifications, as appeared expedient since their first institution. The *cauzees* of the four cities and other towns, are referees and arbitrators by virtue of their office; and by a regulation dated in 1803, proprietors and farmers of land, *tahsildars* and creditable merchants, are eligible under the discretion of the Judge, for the same trust; but the *munsif*, or native justice, is required to be selected with peculiar care, and reported for appointment to a higher authority. These natives act, under the obligation either of an oath, or a declaration in writing to the same effect, and under restrictions devised to ensure a faithful discharge of the trust reposed in them. Their powers do not extend further than suits for personal property of the value of 50

rupees, and from their decision an Appeal may be had to the zillah or city Judge, who alone has authority to enforce their decrees. The native Commissioners receive no salary, nor are they allowed any establishment; but as a full compensation, receive the institution fee of one anna per rupee, or something more than 6 per cent. on the amount of all causes investigated by them, or settled before them by agreement of the parties.

In all well regulated Governments, it has been deemed expedient to provide against the possibility of unjust or erroneous judgments in the Courts of primary jurisdiction, by constituting tribunals of review or Appeal. To render them efficient, it is necessary they should be easy of access; but previously to the year 1793, as already has been noticed, the only Courts of Appeal under the Bengal Presidency, were at Calcutta. In suits concerning rent or revenue, which were excluded from the jurisdiction of the Dewanny Adawlots, and cognizable in the first instance by the Collectors, the Appeal lay to the Board of Revenue, and ultimately to the Governor-General in Council. In causes decided by the Courts of provincial Dewanny Adawlat, Appeals lay to the Governor-General and the members of the Supreme Council, before whom (to prevent more of their time being occupied in Appeal, than could be spared from the other departments of the Government) the amount appealable was restricted to one thousand sicca rupees. But under this restriction, it was found that the greater number of causes decided by the provincial Courts, were not appealable; moreover, the distance and expense of travelling, in many cases operated as an exclusion from the Court of Appeal. To remedy these defects, which were experienced in the former judicial system, the Governor-General in Council, by Regulation V of 1793, instituted four provincial Courts of Appeal; one in the vicinity of Calcutta, one at the city of Patna, one at Dacca, and the fourth at Moorshedabad; each Court to be superintended by three Judges (covenanted servants) styled "the first, second, and third Judge of the Court, to which they were appointed;" a fifth Court of Appeal constituted in like manner for the province of Benares, was established in 1795, and a sixth Court, for the Ceded and conquered provinces, has been instituted in 1803. A register, with one or more Assistants from among the European civil servants, is attached to each of these Courts; also three native law officers (a cauzee, mootty, and pundit) with a competent number of native ministerial officers. After various modifications of the rules and restrictions, under which recourse might be had from the inferior tribunals to the provincial Courts of Appeal since 1793, in subsequent regulations passed in the years 1794, 1795 and 1803, it appears that an Appeal now lies to the provincial Courts of Appeal in Bengal, Bahar, Orissa and Benares, in all causes whatever that may be tried by the Judges of the city and zillah Courts in the first instance; but the decrees of the latter, on Appeals from the native Commissioners, are final, and likewise from their registers, except for real property, where the decision of the latter is reversed; in which case, an Appeal lies to the provincial Court of Appeal. But the latter Court is allowed a discretion to admit an Appeal in any case, wherein it may see special reasons for so doing. The provincial Courts are empowered to take further evidence, as they may think necessary for the just determination of the suit before them, or to refer the suit back to the Court in which it originated, with special directions to the Judge, regarding the additional evidence he is to receive, as may be deemed most conducive

to justice, recording in every case the reasons for exercising the powers thus vested in them. The provincial Court, in common with the city and zillah Courts, are prohibited from corresponding by letter with the parties in suits, or with each other, on matters within their cognizance. All official intercourse is by certificate or precept in writing under the official seal and signature; and every process, rule and order, limits a certain time for the execution and return being made to the same: disobedience or negligence in an inferior Court, being reported to the Sudder Dewanny Adawlut at Calcutta, which has power to suspend the Judge from his office, notifying the same for the determination of the Governor-General in Council. "If any person shall charge the Judge of a city or zillah Court before the provincial Court of the division, with having been guilty of corruption, in opposition to his oath, the provincial Court is to receive the charge, and to forward it to the Sudder Dewanny Adawlut; provided the complainant shall previously make oath to the truth of the charge, and give security, in whatever sum the Court may Judge proper, to appear and prosecute the charge when required?" On such a charge, the Sudder Dewanny Court proceeds, in a manner which will be hereafter stated. By these rules, which restrict the provincial Court from the exercise of any personal authority over the Judges of the city and zillah Courts, the respect due to official character is meant to be maintained; while a strict observance of the regulations, and the subordination requisite for the public service, is preserved by the authority delegated to the Sudder Dewanny Adawlut, under the control of the Governor-General in Council. But the principles on which these rules have been established, may be best explained, by an extract from the Minute of Lord Cornwallis, by whom they were introduced, dated 11th February 1793. "To prevent

Appendix No. 9. (A.) to Second Report of Select Committee 1816.

"the characters of the Judges being wantonly aspersed, rules should be laid down to deter people from making groundless accusations. The provincial Courts should not be permitted to make enquiries in the first instance, into the charges that may be preferred against the zillah or city Judges, but should be directed to forward them to the Sudder Dewanny Adawlut. This Court shall issue a special Commission to the provincial Court to make such enquiries, and to take such evidence respecting the charges, as it may think advisable. The observance of this formality will be essential; it will not obstruct the bringing forward of well founded complaints; at the same time, it will operate to deter people from making groundless charges. To delegate to the provincial Courts of Appeal a power to enquire into such charges, without a previous reference to the Sudder Dewanny Adawlut, would in fact be making the Judges of the city and zillah Courts personally subject to their authority. This would even deprive the city and zillah Judges of all weight and consequence in the eyes of the people, and lessen that respect with which it is necessary they should look up to their decisions. The Judges of the provincial Courts should possess no authority over the Judges of the city and zillah Courts personally; their control over them should be only that of a superior Court empowered to revise their decrees, when regularly brought before them in Appeal."

From all decrees of the provincial Courts, in cases where the value of the thing decreed exceeded one thousand rupees, an Appeal

was originally allowed to the Sudder Dewanny Adawlut, consisting of the Governor-General and members of the Superior Council, with the *cauzy ul cauzzant*, or head *cauzy*, two *mooffties*, two *pundits*, a register, Assistants, and other ministerial officers: but the Appeals preferred being found to occupy too much of the Court's time, the limitation for Appeal was, in 1797 extended to suits for money or personal property

Regulation XII, 1797.

Regulation V, 1798.

not exceeding, in amount or value, five thousand rupees. This limitation proving insufficient for the intended purpose, it was in the following year, extended likewise to real property of the same estimated value.

Notwithstanding these alterations in the rules for limiting Appeals, the accumulation of undecided causes so far increased, as to require more time for their decision, than could conveniently be spared from the various duties which the Governor-General in Council had to perform. The same observation was applicable to the proceedings in the Nizamut Adawlut, or superior Court of criminal jurisdiction; which

Regulation IX, 1793.

Regulation II, 1801.

Court also was composed of the members of the Supreme Government, assisted by the law officers and ministerial officers before-mentioned. Moreover it was deemed essential, by Lord Wellesley, "to the impartial,

"prompt and efficient administration of justice, and to the permanent security of the persons and properties of the native inhabitants of these provinces, that the Governor-General in Council, exercising the supreme legislative and executive authority of the State, should administer the judicial functions of Government by the means of Courts of Justice, distinct from the legislative and executive authority." It was accordingly determined that the Government should relinquish the jurisdiction of the Sudder Dewanny and of Nizamut Adawlut, and place it, in Courts especially instituted; over which were to preside, three Judges, denominated the Chief, second and third Judges; the Chief Judge to be one of the junior members of the Supreme Council, and the other two, to be selected from among the covenanted civil servants, not being members of the Supreme Council. By a subsequent Regulation of the Government, however,

Regulation X, 1805.

Regulation XV, 1807.

Regulation XII of 1811.

the Sudder Dewanny and Nizamut Adawluts were made to consist of three Judges, neither of whom was a member of the Supreme Council: But this arrangement was annulled in the year 1807, and a new one, adopted; by which the number of Judges was augmented to four, the Chief Justice being

a member of Council, as formerly. Since that period, a regulation has been passed, for augmenting the number of Painsne Judges, according as from time to time, may appear necessary for the despatch of business.

The power of admitting special Appeals in all cases which the provincial Courts of Appeal possess, is likewise vested in the Sudder Dewanny Adawlut; and in all these Courts, the rules for receiving, trying and deciding Appeals and Suits, originally instituted, are, as far as circumstances would admit, founded on the same principles. The Judgments of the Court of

Regulation VI, 1793.

Regulation XII, 1797.

Regulation XVI, 1797.

Sudder Dewanny Adawlut are final in all cases within the limitations, prescribed by the statute of 21st Geo. 3rd, Cap. 70, Sec. 21, namely £ 5,000, at the medium rate of 50,000 current rupees; beyond that limitation, an Appeal lies to His Majesty in Council, in conformity to the statute above referred to. But no rules having been prescribed by that statute for the admission of Appeals, the Governor-General in Council has established the following to be in force, until His Majesty's pleasure be known thereupon:—"All persons desirous of appealing from a Judgment of Sudder Dewanny Adawlut to the King in Council, are required to present their petition of Appeal to the Sudder Dewanny Adawlut, either themselves, or through one of the authorized pleaders of that Court, duly empowered to present such petition in their behalf, within six calendar months from the date in which the judgment appealed against may have been passed. In cases of Appeal to His Majesty in Council, the Court of Sudder Dewanny Adawlut may either order the judgment passed by them to be carried into execution, taking security from the party in whose favour the same may be passed, for the due performance of such order or decree as His Majesty his heirs or successors may think fit to make on the Appeal; or to suspend the execution of their judgment during the appeal, taking the like security in the latter case from the party left in possession of the property adjudging against him; but in all cases, security is to be given by the appellants to the satisfaction of the Sudder Dewanny Adawlut, for the payment of all such costs as the Court may think likely to be incurred by the Appeal, as well as for the performance of such order and judgment as His Majesty, his heirs or successors shall think fit to give thereupon."

It remains to notice such general provisions relative to the whole of the civil Courts, as have not been mentioned, in describing them separately.

For the convenience of suitors in the Courts of civil judicature, and to obtain for them the assistance of natives of character and education, better qualified than their private agents formerly employed could be supposed to have been, a regulation was enacted for the selection and appointment of native pleaders, or vakeels, in the zillah and Civil Courts and in the Courts of Appeal, and Sudder Dewanny Adawlut, under the rules and restrictions calculated to secure to their clients a diligent and faithful discharge of their trust. The great number of regulations at this time, and subsequently enacted; and the form and precision required to be observed in the judicial proceedings, has rendered it indispensable that the natives, who are in general represented as illiterate, should have guides to conduct them through the intricacies of the new institutions. Previously to their practising, the pleaders are required to take and subscribe an oath, binding them to a faithful discharge of the duties they undertake; and (in consequence, as it is understood, of the greater obligation of a retrospective oath upon the conscience of Mahomedans) pleaders of the Mahomedan faith are directed to be sworn half yearly, to the truth and fidelity of the duties they have actually discharged. To afford the pleaders and all other persons the means of gaining a knowledge of the regulations introduced by the British Government, printed copies and translations are ordered to be kept for public inspection upon a table expressly allotted for that purpose, in every Court room, where any person may refer to them, and

take copies. Each Court is moreover furnished with a considerable number of copies of the regulations, for distribution among the vakeels of the Court and others, as far as they will go. The pleader is engaged by a small retaining fee, and ultimately rewarded by a percentage on the amount sued for, which is awarded to him to be received from his client, or from the opposite party, as determined by the decree. Many rules and restrictions for the guidance of the public pleaders, and to ensure their fidelity towards their clients, are provided, which it would be superfluous to insert here, but which are detailed in the code of regulations printed by the Government.

The *choutahy*, or fourth part of the value of property recovered in a Court of judicature, seems to be considered in most parts of the Indian Peninsula, as the compensation or fee due to the ruling power, for the administration of justice. The early abolition of this exaction, on the accession of the British power to the Government of Bengal and in lieu of it, the introduction of a small percentage on the institution of the suit, has been noticed. This institution fee, under subsequent modification, continued to be received until the establishment of the Courts of Dewanny Adawlut and Courts of Appeal, in 1793, under the new system; where with a view of affording the readiest possible means of relief to such as should be compelled to have recourse to judicial process, it was provided, that no expense whatever beyond the fee of the pleaders, whom the parties might choose to entertain, and the actual charge of summoning their own witnesses, should be incurred in the prosecution of any civil suit, or in the Appeal. But this indulgence, arising from motives of humanity, misapplied to a community peculiarly disposed to litigation, was soon found to be productive of such an inundation of suits, as was likely, by overwhelming the

Regulation XXXVIII, 1795.

provincial Adawluts with business, to put a stop to the course of justice altogether; and the Government was obliged to have recourse again, in 1795, to an institution fee, as well as to fees on exhibits, established at rates, such as might render law more expensive, without discouraging recourse to it, where the cause of action might be well founded. As a further discouragement to litigation, and with the view of increasing the revenue derivable from stamps, the pleadings in civil suits tried by the Judges and registers of the civil and zillah Courts, and by the Courts of Appeal, as well as all miscellaneous petitions presented to these Courts, are required to be written on stamped paper, of a certain size and description, bearing a duty in proportion to its magnitude. But with a view to afford more speedy decisions in the first instance, on claims for rent or for possession of land, than the forms and deliberate proceedings of the Courts could afford, which was become more necessary in consequence of the removal of all such suits from the Collector's office into the Courts of Justice, a regulation was enacted for a summary mode of proceeding, to be exempt from the usual fees and expenses incurred in other cases. The same exemption from expense is allowed in case of poverty; but the plaintiff or appellant *in forma pauperis* is required to establish his pretensions by witnesses, and to find bail for his appearance on requisition from the Court, and is placed under such other restrictions as appear calculated to check unnecessary or vexatious litigation. Rules are established for the prosecution of charges of corruption or extortion preferred against the ministerial officers, Euro-

pean or native, attached to any of the civil or criminal Courts of judicature; and likewise for the investigation of any similar charge against a city or zillah Judge or Judges of any Court of Appeal, and for a reference of the case at discretion for trial by special Commission, or to the Sudder Dewanny Adawlut, or before the Supreme Court of Judicature, under the provisions made by Act of Parliament in the latter case.

Besides the forms and mode of procedure prescribed for the several Courts, in receiving, trying, and deciding causes, subsidiary rules of various kinds have been established, for the security and benefit of the natives; among which perhaps the most important is that for preserving to them their own laws and usages, in certain cases, originally introduced by the plan for the administration of justice in 1772, and continued in the existing regulation, in the following terms:—"In suits regarding succession, inheritance, marriage and caste, and all religious usages and institutions, the Mahomedan laws, with respect to Mahomedans, and the Hindoo laws with regard to Hindoos, are to be considered the general rules by which the Judges are to form their decisions;" for the assistance of the European Judges, the Mahomedan and Hindoo law officers, attached to each Court, expound the law of their respective persuasions by written answers put to them for that purpose, quoting the books of authority which they follow. It is not usually deemed necessary to subject the proceedings to the delay which would ensue from a reference to the law officers, in all matters of contract and dealings between individuals; but, in all cases of an intricate or special nature, not expressly provided for by

Regulation III, 1793.

the regulations or when the parties themselves particularly desire it, it is customary, and obviously consonant to the general rule, that the matter in contest, should be determined by the law of the parties. In one instance, wherein the custom of succession to a zemindary differed from the law of succession to landed property, the Government has interfered in favour of the latter; since the acknowledgment of proprietary right by the Company in the zemindars. This custom, which accords with the general law of

Harington's Analysis of
Bengal Laws and Regulations.

See Regulation X, 1800.

England, had been established from immemorial usage in Bengal, Bahar and Orissa, whereby zemindaries of great extent, on the death of the possessor, devolved entire to the heir, in exclusion of his relations, who were entitled to a suitable maintenance only from the produce of the estate. This custom has been abrogated by Regulation XI of 1793, as tending to prevent the general improvement of the country.

The regulations, above cited, with another, for supplying ascertained defects in the Mahomedan laws relative to loans and interest, with provisions for defining and securing the rights of landlords and tenants, appear to be the whole of the rules which the British Government has yet found it necessary to prescribe, in amendment of the established laws and usages of the country, upon matters of private contract and inheritance. But the right has been reserved, and declared, by which the Government may, at any time, introduce remedial or supplementary laws, such as further experience may suggest to be expedient and necessary for the benefit of the inhabitants at large. These, whenever the necessity for them occurs, are required to be printed and submitted for previous inspection and approbation at home, in the mode prescribed by Act of Parliament.

For the purpose of preserving the records of the Courts of Judicature, and to facilitate the means of reference to them, two native keepers of the records are appointed for each of the city and zillah Courts, civil and criminal, the provincial Courts of Appeal, and the Sudder Dewanny and Nizamut Adawlut. In the several Courts of civil justice, is likewise required to be kept a diary of proceedings, in which every order or act of the Court is to be minuted in the language in which it is issued, with reference to the pleadings, depositions, exhibits, and other papers, read and filed in each cause; and for the information of the Sudder Dewanny Adawlut, the zillah and city Judges are required to furnish a monthly report of causes decided by themselves, their registers, and the native Commissioners in their respective jurisdictions.

The provincial zillah and city Courts, are allowed to adjourn annually during the Hindoo festival called *dussarah*, which is fixed, and occurs in parts of the English months of September and October; and during the Mahomedan fast, which is moveable. The Court of Sudder Dewanny has a discretion allowed for its adjournment.

THE CRIMINAL COURTS OF JUSTICE.

It has already been noticed, that the introduction of the new system of internal Government in 1793, Bengal printed Regulations. divested the Collectors of the office of Magistrate, as well as of Judge; and transferred these functions to the zillah and city Judges. Previously to entrance on his office, the Magistrate takes an oath, binding himself to perform the duties required of him by the public regulations, to the best of his ability, to act with impartiality and integrity, and not to accept himself, or knowingly allow any one acting under him, to accept, any fee or reward, or any emolument, beyond what Government authorize. His local jurisdiction as Magistrate is co-extensive with his jurisdiction as Judge; and all persons, Europeans as well as natives, not being British subjects, are amenable to his authority. Natives residing within the town of Calcutta, or within the local jurisdiction of the Supreme Court of judicature, are not of course included in the rule cited. To obviate the ill consequences which might result from the exemption in favour of European British subjects remotely situated, the Magistrates are required to qualify themselves by oath, taken before one of the Judges of the Supreme Court of Judicature, to act as justices of the peace; and rules are specially provided for the apprehension and conveyance to Calcutta, of persons of the above-mentioned description, who may render themselves liable to criminal prosecution in the Supreme Court.

It is declared to be the duty of the Magistrate, "to apprehend murderers, robbers, thieves, house-breakers, and persons charged before him with crimes "and misdemeanors;" and in certain cases, such as abusive language, calumny, assaults or affrays, he is authorized to pass sentence himself, though subject to the control of the Courts of Circuit and Nizamut adawlut, and to punish the offender with corporal chastisement, imprisonment or fine, within certain limits. These powers have been since enlarged, by regulation the IX of 1807,

Regulation IX, 1807. whereby the Magistrates are authorized to pass sentence on petty thefts, and other offences, not exceeding 12 months' imprisonment, or a fine not exceeding 200 sicca rupees. A

discretion is, by the same regulation, allowed to the Magistrate, in regard to the rank and condition in society of the person accused, whom he may have to summon or apprehend, lest, by implicitly following the original mode prescribed for his guidance in such cases, he should violate the rules of decorum so scrupulously observed among the natives, and thereby inflict unmerited disgrace, or provoke new crimes. The same consideration for the customs and deep-rooted prejudices of the natives, has suggested various modifications of the rules originally established for compelling appearance before the Magistrate, in cases which require it, or for proceeding to confiscation of property, and proclamation of outlawry, in the event of incorrigible contumacy or resistance to process on the part of the accused; and it is not altogether improbable, that towards the inhabitants of the provinces recently brought under the British dominions, still farther relaxation may be required from the strictness of the original rules founded on the practice of European judicature, than may be necessary in Bengal and other parts of the country which have been longer under the British dominion, where the inhabitants are consequently better qualified to comprehend the reasonableness of a system, which disregards rank, and in the dispensation of justice, nearly confounds all distinction of society.

The Registrar of the city or zillah Adawlut, and his Assistants, are Assistants to the Magistrates. The services likewise of the native law and Ministerial officers, are common to both Courts; to which also, in some instances, are attached *sebundy*, or provincial corps of native troops, especially embodied to guard the jail, and applicable to any service the Magistrate may require.

The jails appear to have been, formerly, any building in the vicinity of the Court of Justice, which could conveniently be hired or appropriated for the purpose. Under the new system, prisons have been erected, at a great expense, on plans, separating the debtors from the criminals, and prisoners under sentence from those detained for examination, or for further evidence. In these prisons also, the women are kept apart from the men, and every attention is paid to the health and suitable accommodation of the prisoners. The European Surgeon of the station is required to afford his medical aid with that of a native Physician acting under him; and, to ensure, a strict observance of the rules established for these purposes, a report is required by the Nizamut Adawlut from the Judge of Circuit, of his having visited the prison in person, and of the state in which he found it.

Depositions before the Magistrate are written commonly in the Persian and Bengal language and character, on separate papers, signed, attested and arraigned according to their respective dates. But the original regulation still in force, requiring a record of all complaints, and the orders upon them, to be kept in the English language, has been found so burthensome and useless, as to have become obsolete in practice. This is very much to be regretted. It appears to your Committee, that a body of English records would be found, in the course of time, highly valuable to British India, and to the learned and philosophical in Europe, as opening new views of society and manners.

When the Magistrate has satisfied himself as to the nature of the case before him, he either releases the prisoner, admits him to bail, administers the punishment within the limits of the power delegated to him, or commits him for trial before the Court of Circuit.

The Magistrates, on receiving notice of the time when the Judges

of Circuit are expected to arrive, require, by public advertisement, the attendance of all persons admitted to bail, as well as of all prosecutors and witnesses bound over to appear before the Court of Circuit. On the arrival of the Judges of Circuit, the Magistrates lay before them a calendar of the prisoners committed or held to bail, specifying, besides the names of the prosecutors and prisoners, a brief statement of each case. The calendar is accompanied by the proceedings of the Magistrates on each charge, and all material documents relative thereto. A second calendar, containing the particulars, and accompanied by proceedings, in all cases, of prisoners apprehended on charges cognizable by the Court of Circuit, but discharged, for want of evidence; and a third calendar, of persons tried for crimes and misdemeanors, cognizable by themselves and their Assistants, specifying the charge and the sentence.

Reports are made monthly by the Magistrates to the Nizamut Adawlut; 1st, of persons apprehended, specifying the name, date of charge, and the order passed thereupon for punishment, committed for trial before the Court of Circuit, or released: 2nd, of casualties by death, removal to other stations, or escapes, and of prisoners released: 3rd, of prisoners sentenced by the Court of Circuit in each month: 4th, a report of prisoners whose trials are under reference to the Nizamut Adawlut: 5th, a report of sentences received from the Nizamut Adawlut in the present month: 6th, a report of prisoners under charge of the Magistrate to be tried by the Court of Circuit. The Magistrates also transmit to the Nizamut Adawlut, half-yearly reports of convicts in confinement under sentences, within twenty days after termination of Session, by the Court of Circuit;—And in the month of January, two annual reports are, by a late regulation to be furnished, of all Criminal cases depending before the Magistrate and his Assistants, specifying the name of the accused, and the particulars concerning his case: 2nd, an abstract statement of the number of robberies, and other crimes of a heinous nature, reported by the Police officers to have been committed within their respective jurisdictions, in the course of the preceding English year; the number of persons supposed to have been concerned in the Commission of such crimes, and the number apprehended and convicted, or committed for trial, before the Courts of Circuit. The object of the last report appears to be for the information of the Government, of the crimes which may be prevalent in the different districts, and of the efficiency of the measures adopted for the suppression of them.

When the numerous duties required of the Magistrate, in his double capacity of Judge and Magistrate, together with the precision and strictness of the rules under which he acts, are considered, it will not appear unreasonable that he should be allowed to delegate a portion of his magisterial functions to his Assistant; accordingly, the Magistrate may empower his Assistant, when he shall have taken the prescribed oath, to decide on petty charges and misdemeanors, to the same extent that he himself is authorized by the original regulation of 1793. But these powers are delegated only in cases of necessity from want of time, and then under restrictions, which would render the Magistrate censurable, were errors frequently committed by his Assistant. Before an explanation be given of the mode of procedure in the Courts of Circuit, it may appear necessary to say a few words on the nature of the laws by which these Courts are guided.

In making the Mahomedan law the rule for the administration of criminal justice, the British Government has followed the practice of the Mogul Government, reserving to itself, the right of introducing such alterations and modifications, as reason and humanity may suggest. The Koran is commonly understood to be the standard of the Mahomedan law; but, containing few passages applicable to the ordinary occurrences of life, the deficiency is supplied by numerous commentators, not only on the text, but on the traditional accounts, precepts, actions and decisions of their prophet. These writings

Harington's Analysis.

are the productions of eminent lawyers, from among the two religious sects which divide the Mahomedans all over the world—the *Shya*, followers of *Alee*; and the *Sopees*, or more general traditionalists. The authoritative writings of *Aboo Haneefa*, and his disciples *Aboo Yoousuf*, and *Iham Mahommud*, who were of the latter sect, govern judicial decisions in India. When no precedent can be found in these authorities, but in the decisions of subsequent lawyers, the *cauzee* is by the Mahomedan rule, directed to abide by the judgment of the latter; and in the want of precedent altogether, the *cauzee* may exercise his own judgment. The principal distinctions of the Mahomedan Penal Code are classed as follows: 1st, *Kissas*, or retaliation, including *disjut* or the price of blood. 2nd, *Hoodwd*, or prescribed penalties. 3rd, *Tazeer* and *Seâsut*, discretionary correction and punishment. The nature of the first may alone be sufficient to suggest the necessity which the British Government, at an early period of its administration, felt, for interfering to control the *futwas*, or sentences of the *Nazim*, when given on the principle of retaliation, or of the fine for blood. In 1772 some additional rules were introduced, for the punishment of a particular description of public gang robbers, termed *Decoits*, concerning whom more will be noticed under the head of Police. But on the assumption of the *Nizamut*, or administration of criminal judicature in 1790, and the reform of the Courts of Circuit, and formation of the new code of regulations in 1793, a wider range was taken in modifying and supplying the defects of the Mahomedan law, for the Government of decisions to be passed in the provincial criminal Courts. The most important and necessary of these alterations were, in overruling the distinctions made by *Aboo Haneefa*, and directing, that in determining on the punishment to be inflicted for the crime of murder, the intention of the party, rather than the mode or instrument used, should be considered; in controlling the *seâsut*, or discretionary correction, and introducing a remedy to the obstruction of justice, arising either from interference or neglect on the part of the heirs of the person murdered, and in commuting sentences of mutilation to imprisonment and hard labour. The deficiencies of the Mahomedan authorities were supplied, in regard to what might be deemed an adequate punishment for perjury and forgery, or subornation of either of these crimes, which have a peculiar prevalence among the natives of India; and to this intent, in addition to the ordinary punishment, the gross offence is marked in characters indelible on the offender's forehead.

For the punishment of gang robbery, the Government found it necessary, in 1807, to enact special rules; the Mahomedan code not furnishing anything sufficiently applicable to the peculiar character and practice of the *banditti*, termed *Decoits*, who infest the lower provinces

of Bengal, and appear to carry on their depredations more frequently and to a greater extent of late, than in former times. The latest measures to which the Government have had recourse, for the suppression of dacoits, will be noticed in the III^d division of this Report.

The right existing in the Government, to alter the Mahomedan law, appears to have been virtually recognized in the Act of the 13th George III., chap. 63, sect. 7, vesting in it, authority for the ordering, managing and governing, "in like manner (as the Act recites) to all intents and purposes whatever, as the same now are, or at any time heretofore might have been exercised by the President and Council in Select Committee;" because it was then before the legislature, that the President and Council had interposed, and altered the criminal law of the province in 1772. Such alterations, and all future necessary amendments thereof, appear, by the above clause, to be legally sanctioned; and it may be observed, that the alterations in question, are sufficiently justifiable on the principles of reason and humanity.

The Government has also deemed it expedient to take measures for putting a stop to the barbarous practices of certain Hindus, not sanctioned by their shaster, in devoting the life of infants to the sacred waters; of certain Hindoos of high caste in Benares, who, on a prospect of inability to provide suitably for their female children, were induced not unfrequently to put them to death; and of other castes of Hindoos, who, with a view to deter the execution of legal process, or in revenge for a supposed injury, would murder their females or their children, under a persuasion that by such means, they could command and direct spiritual vengeance against their adversaries. But in regard to immolation in the various modes practised by self-devoted victims, who are invariably Hindoos, no further interference is permitted to take place, on the part of the Magistrate, than may be necessary to ascertain from the party, that the resolution taken has been voluntary, and in nowise influenced by improper means.

The public Regulations in 1799 and 1804, provide for the trial of persons charged with crimes against the State; and in the event of war and open rebellion existing in any part of the British provinces, the Governor-General, by a special regulation of 1804, may suspend the ordinary functions of the criminal Courts, and authorize the introduction of martial law. And the Government, "for reasons of state," has reserved to itself, the power of ordering into confinement, and retaining there, any persons whatever, where the exigency of the case may appear to require it.

Originally, there were four Courts of Circuit, each consisting of the three Judges, who composed the provincial Courts of Appeal, with the native law officers attached to these Courts. The same registers and the same native officers are attached to both Courts. They act under the obligation of an oath specially prescribed; and the native law officers of the Court of Circuit take a retrospective oath every six months, for the reasons before stated, in the case of the native pleaders. In 1795, a fifth Court was established for the provinces of Benares, and in 1803, another Court of Circuit for the provinces obtained by treaty from the Nawab of Oude. Under the jurisdiction of the latter, was afterwards (in 1805) placed the territory conquered from Scindeah in the Doab and on the right bank of the Jumna; and in 1806 an adjustment of the zillah and city jurisdictions, (comprehending the entire provinces under the Bengal Presidency) being made, the whole were

included in the divisions of the Courts of Circuit, according to the following arrangements:—

CALCUTTA DIVISION :

"1. Burdwan;—2. Jungle Mohauls;—3. Midnapore;—4. Cuttack;—5. Jessore;—6. Nuddea;—7. Hoogly;—8. Foreign Settlements of Chinsurah, Chandernagore and Serampore;—9. Twenty-four Pergunnahs."

DACCA PROVINCE :

"1. Mymensing;—2. Sylhet;—3. Tipperah;—4. Chittagong;—5. Backergunge;—6. Dacca Jellalpoore;—7. City of Dacca."

MOORSHEDABAD DIVISION :

"1. Bhauglepoore;—2. Purne;—3. Dinagepoore;—4. Rungpoore;—5. Rajeshahy;—6. Beerbhoom;—7. City of Moorshedabad."

PATNA DIVISION :

"1. Ramghur;—2. Bahar;—3. Tirhoot;—4. Sarum;—5. Shahabad;—6. City of Patna."

BENARES DIVISION :

"1. Mirzapore;—2. Allahabad;—3. Bundelcudd;—4. Juanpore;—5. Goruckpoore;—6. City of Benares."

BAREILLY DIVISION :

"1. Cawnpore;—2. Furruckabad;—3. Etawah;—4. Agra;—5. Allyghur;—6. South Saharunpoore;—8. Mooradabad;—9. Bareilly."

The jail deliveries at the four principal cities are held monthly; that of the 24 pergunnahs (in the vicinity of Calcutta) quarterly; those of the other zillahs, half yearly. By the original regulation of 1793, the Judges of each division formed Courts for the Circuit; one consisting of the first Judge, accompanied by the register and moofy; the other of the second and third Judges, attended by the second Assistant and cauzy. As this necessarily closed the provincial Court during the absence of the Judges, it was ordered, in 1794, that two of the Judges should hold the two Courts of Circuit; while the third in rotation remained at the latter station, to execute the current business of the civil Court; but this too much obstructed the decision on Appeals, for which the presence of two Judges was necessary. It was therefore, in 1797, enacted, that instead of two Judges holding a jail delivery, one of the two junior Judges should proceed in turn on the Circuit; while the senior, with the other, remained for the decision of appealed civil causes at the sudder or chief station. This rule remains still in force, with the exception (by a regulation in 1806) of the senior Judge being now required to take this turn on the Circuit, in common with the other two.

The Judge of Circuit holding the half-yearly jail delivery, proceeds to the residence of the Magistrates of each zillah, within his division, and remains there till he has gone through the calendar, which the Magistrate lays before him on his arrival. The proceedings of the Court of Circuit are ordered to be conducted in the following manner: "The charge against the prisoner; his confession, which is always to be received with circumspection and tenderness if he plead guilty; the evidence on the part of the prosecutor; the prisoner's defence, and any evidence which he may have to adduce, being all heard before him; the cauzy or moofy (who is present during the whole of

"the trial) writes at the end of the record of the proceedings the futwa or exposition of the Mahomedan law, applicable to the circumstances of the case, and attests it with his seal and signature. If the futwa of the law officers acquit the prisoner, and the Judge, after attentively considering the evidence and circumstances of the case, concurs in such acquittal; or if the futwa declare the prisoner to be convicted of the charge, or of any part of it, and the Judge concur in such conviction, and be by the regulations empowered to pass a final sentence on the case without reference to the Nizamut Adawlut, he is to pass sentence accordingly, and to issue his warrant to the Magistrate for the execution of it. If the Judge of Circuit disapprove the futwa, and have not by any regulation been authorized to pass sentence, then, notwithstanding such futwa, whether for the punishment of the prisoner, or for his acquittal or discharge, if the prisoner be duly convicted, and liable to a sentence of perpetual imprisonment or death, the proceedings upon the trial are to be referred for the sentence of the Nizamut Adawlut. If the Judge of Circuit concur with the law officers in the conviction of the prisoner or prisoners, and none of them be liable to a sentence of death, the Judge is empowered to pass sentence; but the sentence, in all cases referable to the Nizamut Adawlut, is not final until confirmed by that Court. In all trials referred, the Judges are required to notice, in their letters accompanying the proceedings, the particular cases, which under the public regulations are deemed proper to incur capital punishment, imprisonment for life, or extension or mitigation, or remission of punishment; stating at large the grounds of their judgment, whether for or against the prisoner."

If the Judge of the Circuit disapprove the opinion of the law officers, on any reference to them on points of law, or on any question arising in the course of the trial, not especially provided for in the public regulations; he is nevertheless to be guided by it, but he may withhold passing sentence, until the proceedings in the case, together with his own objections, have been referred for the consideration of the Nizamut Adawlut.

In the mode prescribed for the attendance of the witnesses and taking their depositions, care is taken to preserve the decorum due to sex and condition, according to the customs of the country.

As soon as practicable after the conclusion of each trial, a copy of the record is transmitted to the Nizamut Adawlut, accompanied with an English letter, stating the opinion of the Judge on the evidence adduced. The record includes the whole of the proceedings, with every examination and material paper taken by or delivered into Court, and Persian translations of all examinations which may have been taken down in any other language. The whole of the papers and proceedings received by the Magistrate upon the case referred, are also transmitted.

On the return of the Judges from their Circuit, they are required to make a report to the Nizamut Adawlut, containing such observations, as they have made during the Circuit, touching the effects of the present system in the prevention and punishment of crimes; the state of the jails, the treatment and employment of the prisoners, and whatever matters appear to deserve the notice of the Court.

These reports are forwarded to the Government by the Nizamut Adawlut, accompanied with their observations upon them, containing, as

they are understood to do, the most authentic representations of the state of the country, and the operation and effects of the internal Government. These documents are of great importance, and highly merit the attentive consideration of the superior authorities in this country.

The Court of Nizamut Adawlut or superior criminal Court, as constituted by the regulations of 1793, consisted of the Governor-General and members of the Supreme Council; but for reasons before stated, it was in 1801 enacted, that the Court of Nizamut Adawlut should thenceforth consist of three Judges, to be denominated respectively, Chief Judge, and second and third Judge of the Nizamut Adawlut, assisted by the head Cauzy of Bengal, Bahar, Orissa, and Benares, and by two Mooftees; the Chief Judge to be one of the two junior members of the Supreme Council, and appointed by the Governor-General in Council, and the other two, to be selected and appointed by the same authority from among the covenanted servants of the Company, not being in Council. The regulation constituting one of the members of the Council the Chief Judge, was, in 1801, rescinded by Regulation X of that year, which provided that the Chief Judge should be selected, like the other two, from among the covenanted servants, not being of the Supreme Council. This provision was however altered by a regulation of 1807, already referred to, which directs that the Court of Sudder Dewanny Adawlut and Nizamut shall revert to what they were in 1801, with the addition of a fourth Judge in each Court, to be chosen as the other two Puisne Judges are, from among the covenanted civil servants of the Company; and a regulation was passed in 1811 for empowering the Government to extend the number of Judges, as occasion might require.

The Judges of the Nizamut Adawlut, or superior criminal Court, take and subscribe the oath taken by the Judges of Circuit: the register and law officers are also sworn in like manner, as the same officers in the Courts of Circuit. The mode and order of proceeding, and the execution of process, are alike in all the criminal Courts, except that lately, owing to increase of business in the Nizamut Adawlut, the Judges may hold separate sittings, and pass sentence; except in cases where the single Judge so sitting does not concur with the Judge of Circuit before whom the trial took place, in which case the presence of another Judge must be had before the sentence can be passed; and a similar provision has likewise been made, enabling one law officer to do, what it originally required two to perform.

The Court of Nizamut Adawlut takes cognizance, and submits to the Governor-General its observations on all matters relating to the administration of justice in criminal cases, and to the Police, and exercises the general powers entrusted to the late naib nizam, the *Nayab Mahomed Reza Khan*; but its authority, and the exercise of its functions are more defined; and by the regulations printed in the country languages, are meant to be made generally known. In cases of life and death, as well as in all cases of corporal punishment, fine and imprisonment, the sentences of the Nizamut

Regulation VI, 1796.

Adawlut are final. A power of remission or mitigation of punishment is however reserved to the Governor-General in Council, whereby any unreasonable rigor, or any other objection observable in the *futwa*, as proceeding from the peculiar quality of the Mahomedan law, may be obviated.

THE POLICE.

From the description which has been given of a zemindary under the native Government, it will appear that, aided by numbers of inferior officers, maintained in the different villages, the zemindar must have possessed considerable power within his limits, more especially when his zemindary was of great extent. It has also been noticed that the Asiatic Governments inclined to the establishment of individual authorities, in gradation from the sovereign downwards to the village Mockuddum or Mundul. It was consistent with this principle, that the zemindar exercised the Chief authority, and was entrusted with the charge of maintaining the peace of his district or zemindary. In his official engagement, he became bound to apprehend murderers, robbers, house-breakers, and generally all disturbers of the public peace. If he failed in producing the robber, or the thing stolen, he was answerable to the injured person for the amount of the loss. If the zemindary was farmed, the farmer who possessed the authority, incurred the same responsibility: and when committed to the charge of an officer on the part of the Government, the same responsibility, and the means of supporting it, devolved on that officer. The means thus provided, were ample for maintaining the peace; and when properly directed, could not fail of efficiency, from the great number of individuals who might at any time, be called forth in defence and for the security of the inhabitants, consisting not only of the paushauns or village watchmen, whose special duty it was to be always in readiness for that purpose, but all those likewise over whom the zemindary authority extended. But this institution had, under the old Government, fallen into a state of disorder; and it was not thought expedient to attempt its re-establishment. The reasoning upon this, as upon some other topics at this time, proceeded, as in the preamble to the Regulation XII of 1793, more on the abuse that had been experienced of the authority in question entrusted to the zemindars, than on the means which might have been found for restoring and applying it, to the public benefit: and concluded with a declaration of the expediency of calling on the zemindars to discharge their Police establishments, and prohibiting them from entertaining any such establishments in future. Divested of the power, they were of course relieved from the responsibility, in regard to robberies committed within their limits, unless it should be proved that they connived at, or were accomplices in the offence, or "omitted to afford every assistance in their power to the officers of Government for the apprehension of offenders."

The new scheme of Police introduced by the regulation alluded to, has divided the country into Police jurisdictions of ten coss or twenty miles square.

Regulation XXII, 1793.

Each division is guarded by a darogah with an establishment of armed men, selected and appointed by the Magistrate of the zillah. The darogah is empowered to apprehend "on a written charge," and to take security for appearance before the Magistrate, when the offence is bailable. In other cases, he is required to send the prisoners to the Magistrate within a limited time, unless for petty assaults and the like, in which cases the Magistrate himself may decide, and wherein the parties themselves agree to drop proceedings. Under such circumstances, the darogah is allowed to receive a written testimonial of conciliation termed *razanamah*, and to discharge the prisoner.

The pausbauns, pykes, and other descriptions of village guards, who still have their subsistence from the village establishment, are, by the regulation above cited, placed under the authority of the darogah, who keeps a register of their names, and on a vacancy occurring in their number, calls on the zemindar, to whom the privilege still appertains, to fill it up. As an encouragement to vigilance in the darogahs, they are allowed ten rupees from the Government on the conviction of every decoit or gang robber apprehended by them, and ten per cent. on the value of stolen property recovered, provided the thief be apprehended.

The cities of Pafna, Dacca, and Moorshedabad, are divided into wards, guarded by darogahs and armed parties; the whole, subject to the superintendence of an officer retained from the former system, denominated cutwal, to whom the General Police of the city, and regulation of the market, was entrusted. It does not appear that any oath of office has been required from the darogahs and cutwals; but being appointed on the recommendation of the Magistrate, he may be considered to a certain extent, responsible for their general good conduct; they moreover all give security for their good behaviour, and are further declared punishable in the event of their violating the trust reposed in them. For the city and province

Regulation XVII, 1795.

of Benares, a deviation was allowed from the system in Bengal, in compliance with the recommendation of the resident, on his carrying into effect the settlement of the revenue in that district, in the manner which will be hereafter noticed. The resident was probably aware of the powerful means, when called into action under suitable superintendence, which the zemindar possessed, of maintaining the peace of the country; and therefore, instead of annulling his authority, he proposed to render it efficient, by regulations adapted to that purpose. The zemindars and Tahsildars were accordingly vested with the functions of Police officers under the responsibility imposed upon them by the former system, with rules for their guidance, similar to those established for the Police darogahs of the lower provinces. In the city of Benares, and in the principal towns, Jewanpore, Ghazepore, and Mirzapore, the local experience of the resident appears to have justified the introduction of regulations for the Police, differing in some particulars from the system established for the principal cities in Bengal and Bahar, and better adapted to the circumstances of those places, and the temper of the people, than the latter would have proved.

An establishment of Police similar to the one above described for Benares, was in 1803 introduced into the

Regulation XXXV, 1803.

provinces of Oude, lately obtained by treaty from the Nabob; and in the following year into the more recent acquisitions of territory obtained by conquest from Powfut Rao Scindeah, and by cession from the Peshwa. The regulation by which the latter introduction has

Regulation IV, 1804.

been made, expressly provides, "that the zemindars, farmers and other holders of land, shall not be exonerated from the duties and responsibilities imposed on them by the terms of their existing engagements, or by the ancient and established usages of the country, for the prevention of robberies and other disorders, and for the maintenance of peace and good order within their limits."

The systems of Police thus established for the territorial possessions held under the Presidency of Bengal, continued in force till the year 1807, when a considerable alteration of them was found to be expedient.

Experience had made it evident to the Government that the system of Police introduced in 1792, and confirmed by the printed regulations of 1793, was inadequate to the purposes proposed; and that a necessity existed for again calling in zemindary aid, to the assistance of the Police darogahs. The measures taken on this occasion by the Government, for a partial recurrence to the former system of Police, will be stated in the next division of this Report, where the Committee propose to enquire into the practical effects which have been experienced from the new system of internal Government introduced in 1793.

Before they proceed to the third general head of their Report, on the practical effects of the foregoing system, the Committee propose to notice the measures which have been pursued by the Bengal Government, for introducing the same system of internal Government into the province of Benares, and into the territory more recently acquired by treaty from the Nawab Vizier, and in commutation of subsidy, and by conquest from the Mahratta States.

BENARES.

The strong objections entertained by Lord Cornwallis against the principles and the practice of the native Asiatic Governments in India, induced his Lordship, at an early period of his administration, to direct his attention to Benares, with the view of extending to that province, the same reforms which he was preparing to introduce into Bengal.

To effect this, it was necessary to prevail on the Rajah to relinquish the exercise of those zemindary functions, combined with a degree of regal authority, which, if the British Government did not acknowledge him by right to possess, they always allowed him to exercise; and to consent to the restoration of those land-holders whom the severities of his ancestors had either driven from the province, or compelled to descend to the station of cultivators. The negotiations and preparatory measures for these purposes were conducted, under instructions from the Supreme Government, from the years 1787 to 1794, and ended in the conclusion of an agreement, dated 27th October 1794, whereby the Rajah relinquished the administration of his zemindary concerns into the hands of the British Government, with the exception of what related to certain lands of inconsiderable extent, which had been hitherto the patrimony of his family, when inferior zemindars, or enjoyed as jagheers or regal grants from the Mogul Government. Over these lands, the Rajah retains some share of his former authority; but in all other parts of the province, it was agreed that the Governor-General in Council should "introduce the same system and rules for the administration of justice, and for the concerns of the revenue, as were, in 1793, established within the provinces of Bengal, Bahar, and Orissa."

Notwithstanding this explicit relinquishment of all interference in the revenue concerns of the province, the second article of the agreement endeavours to preserve the semblance of authority for the Rajah, in a mode so peculiar, as to induce the Committee to insert it. Article 2nd "The revenue settlement made of the lands within the range of Benares, &c., having taken place with the privacy and approbation of

"Rajah Mehinnarrain Behauder, the pottahs or leases, and farigh khutties or acquittances thereof, are passed under the seal and signature of the said Rajah to the aumils, zemindars, and farmers; and the dufter or office, and kezanchee or treasurer of the said Rajah having always remained for the carrying on of the country (i.e. revenue) business, the said signature, seal, office and treasurer, are to remain in force and be continued as usual."

How the Collector of the revenue has been able, consistently with his obedience to the constituted authorities in Calcutta, "to continue the Rajah's said signature, seal, office and treasurer, in force as usual," may appear difficult to conceive, unless it has been under the influence of that authority to which it is probable the Rajah has found it prudent on all occasions to submit, without entering into those contests, which the ambiguity of the terms quoted, might otherwise give rise to. By this agreement, the *istemerary* pottah or permanent grant made by the Governor-General in 1781 was recognized, whereby the revenue of the zemindary of Benares was fixed in perpetuity at 40 lakhs of rupees; and as all above that amount which the province might and probably would produce under the new management, would be an excess on the fixed revenue, which the Government could not, consistently with its engagement appropriate to its own advantage, it is provided, that one lakh of rupees, out of this surplus, shall be enjoyed by the Rajah; and that the remainder, to whatever amount it may arise, after defraying the expense of the new judicial revenue and Police establishments, together with that of a Hindu college instituted for the study of the vedas and shastras, "shall be applied under authority of the Company's Government to the repairing of roads, the construction of bridges, the promotion of the cultivation, &c."

The resident Mr. Jonathan Duncan, to whom was assigned the important duty of modifying the Bengal code of regulations to the circumstances of Benares, had already, by an attentive local investigation, and by temporary arrangements made during the eight years that he had superintended the affairs of the province, prepared the way for the proposed reforms. On the 27th May 1795, the settlement he had made of the land-revenue was, by a regulation of the Government, declared perpetual; and the whole code of regulations, as modified by his recommendation, was at the same time extended to Benares.

Under these regulations, the city of Benares, with a certain extent of country round it, formed a judicial division, and the rest of the province was distributed into three other divisions. To each of these jurisdictions, was appointed an European covenanted servant as Judge and Magistrate, with an establishment of European Assistants and native officers, similar to what has been described in the lower provinces. A Court of Appeal and Circuit was established at the city of Benares, for the administration of criminal justice throughout the province; the Chief Judge of which was constituted Agent to the Governor-General in political concerns. The land-revenue of the entire province was placed under the superintendence of one Collector, and the whole of these officers, were placed under the authority and control of their respective heads of departments at the seat of Government in Calcutta.

The principal points to which it was found necessary to direct the attention of the resident, in modifying the Bengal code to the circumstances of Benares, appear to have been the following:

On the relinquishment of the Rajah's functions as zemindar

and in the course of the president's investigation of the affairs of the province, the land-holders with whom the settlement was to be made, appeared to be on a footing somewhat different from the zemindars of the lower provinces. They are officially

* Regulation II, 1795.

designated "for the most part as *village zemindars*," paying the revenue of their "lands to Government jointly with one or more *puttedars* or "partners, descended from the same common stock." The designation adds, that "some of these puttedars have had their interior *puttees* or "shares, rendered distinct; whilst those of the major part, still continue annexed to, and blended or in common, with the share or shares "of the principal of the family, or of the headmen among the brethren, "being either one or more, whose names have been usually inserted in "the pottahs, cabooleats, and other engagements for the public revenue." There are others denominated "*talookdars*, who have depending on them a greater or less number of village zemindars, many of "whom, retain the right of disposing by sale of their own estates, subject of course to the payment of the usual jumma to the *talookdar*." These talookdars, by the terms of perpetual settlement, "are left to "assess their village zemindars, either in proportion to their own "sudder jumma, with some addition for the charges of management, "or according to the extent and value of the produce, as local custom "or the good will of the parties may direct." It should appear from "this, that more distinct traces of the ancient Hindoo revenue system remained in Benares, than existed in Bengal, during the enquiries which were prosecuted, preparatory to the introduction of the permanent settlement of the land-revenue in that province.—The village zemindar of Benares appears to be the *mockuddim* found in certain parts of Bahar, and the *Potail* of the Carnatic, both of whom are headmen of villages, who are responsible to the Government, for maintaining and promoting the cultivation of the land, and who in the first-mentioned portions of territory possessed the right of disposing of their situations by sale or gift to others, who might enter upon them under the same obligations of service, and might enjoy the same advantages as their predecessors, either in a distinct share of the produce, or in having the settlement or farm of the village made with them, on such terms as might be agreed to, on the part of the Government. The division of the crop between the Government and the cultivator, in proportions which varied in a small degree in different parts of the country, appears to have furnished the rule for estimating the assessment of revenue, in the settlement which was rendered permanent. This settlement, after the best endeavours of the resident to accommodate it, to the principles of proprietary right in the land, has left many points in the code of regulations, scarcely reconcileable with such a tenure, and still to be referred to the ancient local usages, and the records of the *canongoes*' office. The *canongoes*, whose functions were abolished in Bengal, were continued in Benares under the permanent settlement, and the support of

Regulations II, 1795.

then "in the full exercise of their functions," made an express condition, in the written engagements entered into on the part of Government with the land-holders. The turbulent habits prevalent among the newly restored zemindars, rendered it expedient to continue them for a limited period, under the same native officer who had been employed during the former administration, termed *amil*. The functions of this officer (who was and is

employed under most of the native Governments) partook of the joint nature of farmer and Tahsildar or Collector of the revenue. He was made answerable, under personal and collateral security, for the payment into the Collector's treasury of the full amount of the public assessment on the lands comprised in his division, though he engaged not to collect from the land-holders more than their stipulated shares of that assessment; and therefore, as a compensation for the trouble and risk, and in reimbursement of the expense of the undertaking, he was allowed a salary, computed at $11\frac{1}{2}$ per cent., on the amount he collected. Under the native Governments it is not unusual for the aumil to exercise the whole authority, civil and military, within his division, and to be the arbiter in cases of life and death. In Benares, after the introduction of British influence, he had been restricted to the exercise of his functions, as an officer of the revenue and Police; the expense he unavoidably incurred in the latter department was understood to be provided for, in the salary above-mentioned. Provision was made for the gradual abolition of this office, by a regulation which permitted the emancipation of a land-holder from the aumil's authority, whenever he should apply for, and be found deserving of that indulgence, and for the payment of his revenue directly into the treasury of the Collector.

The sale of land by auction, or in any other way, for realizing arrears of land-revenue, appears to have been unusual, if not unknown in all parts of India, before its introduction by the British Government into the Company's dominions. In the present settlement, it appears introduced into the caboolats or voluntary agreements of the land-

Regulation II, 1795.

holders, in the following terms: They bind themselves to "pay the stipulated annual revenue punctually, and agree, in case of failure, that their property real and personal, shall be sold to make good the deficiency." In the lower provinces, the zemindars had been relieved from the charge, and prohibited from taking any concern in the Police. In Benares, the resident deeming the authority, information and influence naturally acquired by the aumils or Tahsildars and

Regulation XVII, 1795.

land-holders, the strongest foundation on which the efficiency of Police could be established, prevailed on the Government to allow a deviation from the Bengal system, so far as to commit the charge of the Police to the aumils jointly, and subordinate to them, to the land-holders and farmers of land, under the responsibility for robberies or thefts committed within their respective limits, which they had been subject to, under the Rajah's Government. The whole were placed under the Magistrate's control, with rules for their guidance, similar to those which had been established in the lower provinces.

The code of regulations for Bengal, Bahar, and Orissa, has, with

little alteration been extended to Benares, and the Civil and Criminal laws administered are the same, in both those parts of the

Company's dominions; but in consideration of the high respect paid by the Hindoo inhabitants to their character, the Bramins of Benares have received some special indulgences, in the mode of proceeding against them, on criminal charges; and it has been further provided in their favour, that in all cases where by the law, a Bramin would be adjudged to suffer death, the sentence shall be changed to transportation, or otherwise mitigated at the discretion of the Government. On

the other hand, it having been discovered that the Bramins residing in certain parts of the country, occasionally converted the reverence paid them into the means of distressing individuals, and of evading the laws, the Government has interfered to suppress these practices:—among these, were the holding out the threat of obtaining spiritual vengeance on their adversaries, by suicide, or the exposure of the life, or the actual sacrifice of one of their own children or near relations. Occurrences of this nature, were not on any pretence in future, to be exempt from the ordinary cognizance of the Magistrate, and the usual course of the criminal law. Another tribe of Hindoos, designated *Rajekoomars*, were accustomed to destroy their female infants, in consequence, as it has been understood, of the difficulty experienced in procuring matches for them in marriage, suitable to their high caste. The resident having prevailed on the *Rajekoomars* formally to renounce this custom, under penal obligations, any future observance of it, subjects the party offending to the ordinary punishment of murder.

Subsequently to the introduction of the foregoing regulations into Benares, the Judicial establishment at Ghazepore was withdrawn; and the province is now divided between the jurisdictions of the provincial Courts of Junpore and Mirzapore and the city Court of Benares. The Police, established at the recommendation of the late resident, has also undergone a material change, by being withdrawn from the *Tahsildars* (native Collectors of the Revenue) and the landholders, and entrusted to the charge of *darogahs*, or native Justices of the Peace, on small salaries, as in the lower provinces of Bengal, Bahar and Orissa.—The inexpediency of this alteration in the system first established, your Committee will notice hereafter, when they come to treat on the present state of the Police under the Bengal Presidency.

THE CEDED AND CONQUERED PROVINCES.

The Committee have next to notice the acquisition of an extensive and populous tract of country, obtained by treaty, in the *Soubahdarry* of Oude; and to explain the system of internal administration introduced into those valuable provinces, which are officially designated the *Ceded Districts* in Oude.

By the treaty alluded to, bearing date the 20th November 1801, his Excellency the Nawaub Vizier, in commutation of subsidy, ceded to the honourable the East India Company in perpetual sovereignty, the provinces above-mentioned, yielding, according to the schedule, an annual gross revenue of Lucknow sicca rupees 1,35,23,474 or about £1,600,000 sterling.

On the removal of the Nawaub's officers, the affairs of the Ceded Districts in Oude were placed under the superintendence of a Lieutenant-Governor and Board of Commissioners, to whom were confided the settlement of the revenue and the formation of a temporary scheme of internal administration, which was intended to continue, till sufficient information should be acquired of the circumstances of the country, to warrant the establishment of a more permanent system.

Letter from Governor-General to Mr. Henry Wellesley;—dated 27th February 1802.

Under this temporary provision, the European civil servants of the Company acting under the orders of the Lieutenant-Governor, and stationed in the districts into which the acquired territory was divided, possessed individually the entire civil authority, officiating as Collectors of the revenue and Judges and

Magistrates within their respective limits. The functions of the Commissioners were more laborious, and of yet greater importance than those of the Judges of Appeal and Circuit in the lower provinces; their duties requiring them to assist the Governor-General in Council, and the Lieutenant-Governor, in the formation of laws and regulations adapted to the state and condition of the dominions recently obtained; and in their capacity of a Court of Circuit and Appeal "to superintend the administration of the laws over a great extent of country, and over a race of people, unaccustomed to any regular system of order or law, and habituated to commit the utmost excesses of violence and oppression."

The duty of the Collectors combined the labour and difficulty of ascertaining the resources of a new country; of settling a system of law and revenue, in all its details, and of collecting that revenue, with the arduous charge of administering the offices of Magistrate and Judge to a people, such as has just been described.

The affairs of the Ceded Districts in Oude, continued under the administration thus formed, till the beginning of the year 1803; when a settlement of the land-revenue having been concluded for a period of three years, and the other purposes of the Lieutenant-Governor's appointment being accomplished, the Lieutenant-Governor resigned his office; and the Commission for the provisional Government of those provinces, was dissolved.

Though the proceedings of the Commission had been regularly submitted for the approbation of the Governor-General in Council, the Lieutenant-Governor, on his resignation of office, delivered in a summary of the arrangements which had been made in the Ceded districts; from which the following particulars have been obtained:

Letter from Lieutenant-Governor of Ceded Districts:—dated 10th Feb. 1803.

The collection of the land-revenue for the year in which possession was received from the vizier's officers, proceeded on the existing engagements with the land-holders and aumils or native Collectors: but on the expiration of that year, the foundation was laid for a permanent assessment, by the conclusion of a settlement for three years with the land-holders, in all instances, where it was found practicable, on the terms proposed. In other cases, the lands were let to farm, and in a few instances, the collections were left to be made from the cultivators, by the officers of Government. These engagements for the land-revenue proceeded in some instances, on *russud* or annual augmentation, founded on the expectation of increased cultivation; and the increase thus obtained for the third year of the settlement over the estimate at which the lands had been received in commutation of the subsidy, appears to have been 32,99,589 Lucknow sicca rupees, or an advantage gained by the cession, of more than 19 per cent. on the vizier's rent roll. In addition to this, a prospective augmentation of the revenue was expected by the Lieutenant Governor from a new regulation of the customs, from a duty imposed on the sale of spirituous liquors, and from an extension to this part of the Company's dominions, of the monopoly of salt; which, altogether would, after deducting the expenses of establishments necessary for the administration of an improved system of Government, augment the financial resources of the East India Company, by a considerable excess in their nett receipts from Oude, over and above what had ever yet been

obtained from the vizier, on account of subsidy. The actual amount thus stated in prospect, by the Lieutenant-Governor, was 56,38,012 Lucknow sicca rupees, or more than half a million sterling per annum; and although the expectations thus formed, have not in every instance been fulfilled, the revenue realized since the cession, has, under the disadvantages of an unfavourable season, and after temporary incursions of cavalry in the course of the late Mahratta war, exceeded the amount formerly received; as subsidy. The advantages, however, which the Supreme Government had in view, from the acquisition of these provinces, were chiefly of a political nature, to be derived from internal arrangements calculated for the security of property, and the tranquillity and happiness of the native inhabitants.

The internal administration to which the servants of the East India Company succeeded in Oude, appears to have been of the worst form of those described in the former part of this Report. The Nawab Vizier having divided his territorial possessions among aumils or native Collectors (who entered into agreements for the payment of a stipulated amount of revenue) committed the entire authority and control, civil and military, over the inhabitants, to their discretion. The land-holders were chiefly of the class which has been described in Benares, as village zemindars; but there were others of higher rank, who bore the title of Rajah, and appear rather, in the condition of tributaries than of subjects. While these persons discharged their assessment of revenue, they were left to the exercise of absolute dominion within their limits. They possessed strong holds garrisoned by their adherents, and not unfrequently withheld the revenue, till compelled to the payment of it, or to a compromise, by the approach of a military force. The negligences, defects and abuses, which prevailed in the Government of Oude, are forcibly stated in many documents which have been laid before the House, and particularly in a paper addressed by the late MARQUIS CORNWALLIS, when Governor-General, to the late Nawab Vizier, dated the 12th August 1793. In this paper, Lord Cornwallis earnestly exhorted his Excellency to exert himself in effecting those reforms in the internal administration of his affairs, which appeared indispensable, not less for his own ease, than for the introduction of order and regularity among his subjects. His Lordship did not propose an introduction of the system which had been recently applied to Bengal; but a reform of the system which properly belonged to the Vizier's dominions; a recurrence to which, in its more perfect state, under a just and vigorous administration, would in his opinion, have been sufficient to restore the affairs of Oude to the flourishing condition in which they had been left by *Sujah ul Dowla*, at whose death, his lordship reminded the Vizier, that he succeeded to "a full treasury, "disciplined troops, a regular revenue, and submissive subjects."—It may have been in consideration of these circumstances, and of the inexpediency of a sudden and violent change, that Lord WELLESLEY was induced, on the acquisition of these provinces, to frame his first institutions for the management of them, more on the model of the native Governments, than on the system introduced into the Lower Provinces. Hence, the entire authority for the collection of the revenue, the administration of justice, and the preservation of the public peace, was centered in one individual civil servant, appointed to superintend each provincial division. The checks upon the collection of the land rents, existing in the putwarries or village accountants, and in the canongoes or

public notaries, were left untouched; and the Police was entrusted to the land-holders and native Collectors, under the responsibility to which they had been always accustomed.

The same considerations which influenced the adoption, might have induced, a continuance of this mode of internal administration, till the natives should have had the benefit of a longer acquaintance with their European rulers; but the strong encomiums which had uniformly been bestowed on *Lord Cornwallis's* institutions, had probably influenced the determination, by which the Bengal regulations were introduced into the Ceded provinces of Oude, with a degree of precipitation, that appears, on no other grounds to be intelligible.

The application of the Bengal code of regulations to the provinces ceded by the Nabob Vizier, bears date the 24th March 1803. The regulations are printed and published for general information, as in the lower provinces; and such modifications have been added, as the condition of the natives of the new country rendered advisable.

The Ceded provinces are divided into seven zillahs or districts; in each of which, are stationed a civil servant; Bengal printed Regulations. exercising the functions of Judge and Magistrate, and another civil servant exercising the functions of Collector of the revenue. A Court of Appeal and Circuit is established at the town of Bareilly, and the establishments of registers, assistants, and native law and ministerial officers to these departments, are such, as have been described in Bengal.

In the department of the Police, the system introduced into Benares has been adopted in preference to that of Bengal; and the Tahsildars or native Collectors, and principal land-holders, are accordingly vested with powers for the apprehension of all robbers and other disturbers of the public peace, under the obligation of either producing the offender, or of making good the loss.

In the department of the revenue, a regulation was enacted recognising and confirming the triennial settlement of the land-revenue, made by the Board of Commissioners, and approving the separation of the sayer or impost duties, from the mehaul or land-revenue, made at the same time; notifying also, that at the expiration of the triennial term, another settlement would be made, with the same persons (if willing to engage) for three years. "at the fixed equal annual jumma or assessment, to be formed by taking the difference between the annual amount of the first lease, and the actual yearly produce of the land at the time of its expiration, and adding two-thirds of such difference to the annual rent of the first lease;" at the expiration of this term, a settlement for four years would be made, "with the same person, if willing to engage, at a fixed equal annual jumma, formed by adding to the annual rent of the second three years, three-fourths of the net increase of the revenue during any one year of that period." It was further notified, that at the end of the last mentioned term of four years (completing altogether the term of ten years, from the first settlement) a permanent settlement would be concluded "with the same persons (if willing to engage, and if no others with a better claim should come forward) for such lands as might be in a sufficiently improved state of cultivation to warrant the measure, on such terms as the Government should deem fair and equitable." In these terms, the Supreme

Government pledged itself to the land-holders for the introduction of a permanent settlement of the land-revenue, at the expiration of a period, such as originally was proposed as experimental for the same purpose in Bengal; but without the reservation then observed, of the approbation of the Court of Directors to confirm the agreement. It may however be presumed that this omission was an oversight; which a subsequent regulation repaired, when the Government had to determine on the system of internal administration, which it might be proper to introduce into another extensive acquisition of territory, more recently annexed to the dominion of the East India Company, in the same part of India.

The provinces alluded to are those which were conquered from the Mahratta chieftains, Scindia and the Berar Rajah, and others, which about the same time, were ceded to the East India Company by his Highness the Peshwah, in commutation of subsidy. The former comprehend the principal part of the Dooab or tract of country confined between the rivers Ganges and Jumna, the country situated on the right bank of the latter river, from its leaving the mountains of Cashmeer to near its confluence with the Ganges, and the province of Cuttack, situated westward of Midnapore, and uniting, by the course of the sea-coast, the provinces subjects to the Bengal Presidency to those under the Presidency of Fort St George. The latter acquisition or ceded territory consists of the province of Bundelcund, situated on the right bank of the Jumna, above Allahabad.

These provinces, with the exception of Cuttack and Bundelcund, were, during the continuance of the Mahratta war, placed under the general control of his Excellency the Commander-in-Chief, the late LORD LAKE; whose orders, the civil servants entrusted with the immediate charge of them, were directed to obey; but in 1805, after the conclusion of peace between the British Government and the Mahratta chieftains, the lands in the Dooab, and on the right bank of the Jumna, with the exception of the city and the vicinity of Delhi, were formed into five districts, under the administration of judicial and revenue officers, and placed under the control of the superior authorities at the presidency, in the same manner as the Ceded provinces in Oude, to which these are contiguous. The city of Delhi, and a tract of country round it, have

Regulation VIII, 1805. been continued under the nominal authority of the Mogul; but are really under the Government of the British resident.

The Government determined to extend to these provinces the code of regulations which had recently been introduced into the Ceded districts of Oude; and the vicinity, and similar habits of other people rendered little modification of the regulations necessary. On this

Regulation IX, 1805. occasion, the British Government notified to the land-holders in these provinces, the plan which it was intended to adopt for the settlement of the land-revenue. This plan was precisely the same as that which has been described, in reference to the Ceded districts in Oude, namely, the sayer or impost duties, to be separated from the mehaul or land-revenue; and settlements of one, three, and four years in succession, to be concluded; the last of which settlements was to become permanent, if agreed to by the land-holders.

These terms, though promulgated in a printed regulation of the Government, could not in every part, be rigidly adhered to; a severe

drought had diminished the produce of the harvests in a degree that rendered remissions of the current revenue unavoidable; and it seems at length to have occurred to the Government, that in the promise of a settlement in perpetuity, at the expiration of the term specified, they had exceeded their authority, and gone beyond the powers assumed on a former occasion by LORD CORNWALLIS, who promised such a settlement to the land-holders in the lower provinces, only on the condition of the future approbation of the Court of Directors. The Government accordingly, in Regulation X, 1807, supply this omission, by informing the land-holders, that the settlement for the term of four years, being fixed in perpetuity, will depend on the confirmation of the Court of Directors being obtained to that arrangement.

When the settlement made for three years approached to a termination, and it became necessary to prepare orders for the settlement of four years, which might, in consequence of the notification, become permanent the Government deemed this a measure of so much importance, as to require the superintendence of a special Commission, which was therefore appointed. The Commission consisted of a member of the Board of Revenue, and another experienced civil servant, with a Secretary, Accountant and Assistant, and a competent establishment of native officers. In this Commission, was vested the general control of the revenue affairs of the Ceded and conquered districts, with the exception of the territory assigned for the support of the Royal family at Delhi, and the province of Cuttack; the powers and authority delegated to the Commissioners being the same, as those which before had been exercised in these provinces, by the Board of Revenue.

In communicating to the Court of Directors the establishment of a Commission for the above purpose, the Government observed, that the distance of the Ceded and conquered provinces from the presidency; and the difficulty of obtaining accurate information respecting the actual resources of the land, had demonstrated, that the control of the Board of Revenue (in whom that duty had been vested from the time of the dissolution of the subordinate Government of the Ceded provinces) was less efficient in the formation and adjustment of assessments, than was desirable, considering the great importance of the duty, both to Government and the land-holders; and that these and other local reasons had rendered the Commission necessary.

Having entered on the execution of their Commission, it appears, that doubts began to be entertained, of the expediency of concluding a permanent settlement, on the newly acquired territory; and it was deemed advisable to call for the opinions of the Collectors, which were accordingly given in answers to queries, circulated by the Commissioners on the various points connected with the measure in question.

It is to be regretted, that the detailed proceedings of the Government, and the Commissioners, on this subject, are not yet arrived from India; the copies originally sent having been lost with the ships which conveyed them; but the result is collected from the general correspondence of the Bengal Government.

The Commissioners, in their final report on this interesting and important subject, under date the 13th April 1808, stated their

Revenue letter to Court of Directors, dated 31st July 1807.

Revenue letter to Court of Directors, dated 15th Sept. 1803.

opinions to be adverse "to the immediate conclusion of a permanent settlement in the territories subject to their control;" and as they were probably apprised of its being the fixed determination of the Government to carry through the proposed arrangement, at all events, resigned their offices, rather than be the instruments of measures, which their judgment, founded on local observation, could not approve.

It is impossible to suppose, the Commissioners in delivering their opinions, could have been actuated by any other motive than a consciousness of the inexpediency of the measure; nor is any other motive imputed to them by the Government. It is therefore to be regretted that their proceedings are not yet before the Committee, as it is probable, that their reasons, adduced against the immediate introduction of a permanent settlement, will be found to proceed on local circumstances, presenting obstacles to an arrangement, which, on general principles, the Commissioners themselves might be ready to approve. The Government letter of the 15th September 1808, which announces the resignation of the Commissioners, refers to their report, and to the Minutes recorded in Council, which are stated to be in answer to it. The letter itself, contains no further argument in support of the measure, than an appeal to the discussions which led to the permanent settlement in the lower provinces; and to the experience which has been had of its favourable effects, in that part of the country. In a subsequent despatch, of the 31st August 1810, the Government avoid entering into any detailed discussions, "because" (as they observe) "the principal reasons which can be assigned *a priori*, for the measure, have already been submitted; and because the reports and information which they were from time to time, receiving from the new Board of Commissioners, (appointed in the room of those who had resigned) would probably, when complete, establish the expediency and sound policy of the measure, beyond a question."

It is not at all surprizing that the Court of Directors should not have been convinced by arguments founded on general principles, when the propriety of the measure proposed to be adopted in these provinces, depended altogether on local reasons, or a knowledge of the resources of the country recently acquired, and on the actual fitness of the people to receive the benefits which might be intended for them. In all these particulars, the prevailing weight of evidence is decidedly against the immediate conclusion of the perpetual settlement in these provinces; and accordingly, the Directors, in their reply, stated it to be not their intention to proceed immediately to the introduction of such a settlement in the Ceded and conquered provinces, "because it

Letter to Bengal, 27th Feb 1810, para. 45 and 46.

"would be premature to fix in perpetuity the land rents of those countries, at so early a stage of their connexion with them, when their knowledge of the revenue actually derived from them by the zemindars, and of their capability must be necessarily imperfect, and when the people are yet, so little habituated to their Government." They further proceed to observe, "that the mistakes committed in the settlement made of the lower provinces, under all the advantages, that a long experience of their resources afforded, and the inconveniences which were felt from it, though the natives, had been so much longer under the British Government, suggested the danger of precipitancy in the measure proposed, and point out the propriety

"of great caution and deliberation being observed, in proceeding to a measure, which is to be irrevocable."

The Court of Directors were not at this time, in possession of the report of the Commissioners, which had been forwarded to England on one of the lost ships. A copy of it, was afterwards received; and having been taken into consideration, a letter was despatched to India at the latter end of last year, in which the Court adopted a still more decided language against any immediate or early measures for permanently settling the Ceded and conquered provinces; and restricted the Government abroad from entering into leases, for a longer period than five years. In this despatch, they defer giving any opinion upon the

Revenue Despatch to Bengal, dated 27th Nov. 1811.

system of administration which it may eventually be proper to introduce into those provinces, the revenues of which have not been definitively fixed, intending at an early period, to convey their sentiments fully on the subject: and state their impression, as produced by the perusal of the document above referred to, "that the proposed final settlement of the revenues of these territories would be premature, supposing the arrangement otherwise to be completely unexceptionable: that it would be attended ultimately, with a large sacrifice of revenue; that they were by no means sufficiently acquainted, either with the resources of the country, or with the rights and ancient customs of the different classes of land-holders, to venture upon a step of so much importance, and in its nature, irrevocable; and that whether the measure may be eligible at a future period, and what modifications it may be prudent to apply to it, are questions, which will remain open for discussion." The intention of the Bengal Government to proceed to the conclusion of a permanent settlement was announced to the inhabitants of the Ceded and conquered provinces, in a regulation, bearing date so long before, as the 24th March 1803, wherein the approbation of the Court of Directors, as a condition, is omitted. This omission, as the Committee have already stated, was supplied by a subsequent regulation.

Regulation XXVII of 1803.

Regulation X of 1807.

Though the two Commissioners appointed in the room of those who resigned, will probably be more compliant than their predecessors, and proceed to execute the orders of their superiors, without waiting to enquire into and discuss the expediency of them, yet it may be presumed, that, on the receipt of the foregoing instructions, the Bengal Government will postpone the proposed settlement, to give time for more ample information being transmitted to the Court of Directors, than has yet been furnished, respecting the nature and resources of the new acquisitions; the extent of the land cultivated, and of that capable of being made so; the quality and value of the produce, the land tenures; the mode of collecting the rent, whether in money or by a division of the crop, with the proportions of the latter, allotted to the Government, its officers, and the cultivator; the recent history of the revenue administration, and the local usages; the character of the inhabitants, with other objects which might suggest themselves in the course of a local enquiry. All these particulars, the Court of Directors will naturally desire to be made acquainted with, before they proceed to give their sanction to arrangements, which are to define and establish the land tenures, and fix, in perpetuity, the amount of territorial revenue to be derived to the State.

The Committee have now reported on the system of internal Government, introduced by LORD CORNWALLIS, and established by a code of regulations promulgated in 1793; and have, in each Department of Revenue, Judicature and Police, noted such modifications as were soon after adopted, to render those regulations more perfect.

The Committee have also stated the manner in which the same system has been extended to the Province of Benares, and to the territories lately acquired by treaty from the Nawaub Vizier, and by commutation of subsidy and conquest from the Mahratta States.

The Committee will next proceed to explain the practical effects of the new system, from the period of its introduction, down to that of the latest advices received from India.

III.

ON THE PRACTICAL EFFECTS OF THE NEW SYSTEM OF INTERNAL GOVERNMENT.

THE REVENUE DEPARTMENT.

Under the Native Government, and, to a certain extent, under the British administration of the Indian provinces, previous to the late change of system, it had been customary for the land-holders of distinction, and other principal inhabitants, to maintain, in proportion to their rank, an intercourse with the ruling power; and in person, or by vakeel (or agent) to be in constant attendance at the seat of Government, or with the officer in authority over the district, where their lands or their concerns were situated. To establish an interest at the Durbah, and to procure the protection of some powerful patron, were, to them, objects of unceasing solicitude. This intercourse and these pursuits, were, at an end, or had become useless, under the new system; the zemindar was become vested with proprietary right in the land: the assessment on it, to which he had voluntarily acceded, was permanently fixed, and he was referred to the code of regulations, as the only protection longer necessary to maintain him, in the possession and enjoyment of these benefits. As long as he should conform strictly to the rules therein laid down for his guidance, he would have nothing to fear; but might with confidence look to the administration of the laws for his security; on the other hand, it behoved him, with diligence and accuracy, to inform himself fully in regard to what those laws were, lest he should expose himself to the penalty to be incurred by a breach of them.

The improvement of the country, and the security and happiness of the inhabitants, which the Government expected would follow gradually from this change of system, equally depended on a due conformity throughout the community, to the regulations introduced; and it was rendered of importance, therefore, that the operation of the regulations, whether favourable or otherwise, should be distinctly known.

To this end, general encouragement was given to the European servants employed in the different departments; and it was declared by Regulation IX of 1793, to be a point of duty for the Judges of Circuit, to report officially their observations on the subject: and a form was provided, for bringing under the notice of the Government, any imperfections in the existing laws, and for proposing a remedy, in the

form of new ones. The first exercise of this duty, appears to have occurred, on the following important occasion.

The new system had abolished, under severe penalties, the exercise of the power formerly allowed the land-holders, over their tenantry and cultivators, and of the Collectors of the revenue, over the land-holders; and had referred all personal coercion, as well as the adjustment of the disputed claims, to the newly established Courts of Justice.

The regulation which, in pursuance of these principles, provided for the liquidation of the dues of Government, by the sale of the defaulter's lands, was sufficiently brief and efficient; but the rules for the distraint of the crop or other property, founded on the practice in Europe, and intended to enable the zemindars to realize their own rents, by which means alone they could perform their engagements with the Government, were ill understood, and not found to be of easy practice. In the Courts of Civil Judicature, the accumulation of causes undecided, had proceeded to such an extent, as almost to put a stop to the course of justice; or, at least, to leave to a zemindar little prospect of the decision of a suit, instituted to recover payment of his rent, before his own land, by the more expeditious mode of procedure, established against him by the Government, was liable to be brought to sale in liquidation of an outstanding balance. These circumstances, were brought under the notice of Government so early as the year 1795, by the Board of Revenue, in consequence of representations which had been made to them from different parts of the country; and particularly from the extensive and populous district of Burdwan, where the number of Civil suits, pending before the Judge, was stated to exceed thirty thousand; and where, by computation, it was shewn, that in the established course of proceeding, the determination of a cause could not, from the period of its institution, be expected to be obtained, in the ordinary course of the plaintiff's life.

Appendix No. 6

The Government in their answer to the Board of Revenue, and in their observations addressed to the Court of Directors, appeared unwilling to admit that the evils and grievances complained of, arose from any defects in the public regulations; and in regard to some particular instances which were stated, the Government ascribed them chiefly to the mismanagement, which had long marked the conduct of many of the principal zemindars; a correction of which, might be looked for from time, and the operation of the principles of the regulations. The very grounds of the complaints which had been brought forward, the Government further observed, namely, those whereby the tenantry were enabled to withhold payment of their rents, evinced that the great body of the people employed in the cultivation of the land, experienced ample protection from the laws, and were no longer subject to arbitrary exactions. It appears, however, that the evils complained of did not affect the cultivators, but zemindars; who now in their turn, suffered oppression from the malpractices of the former, and from the incompetence of the Courts of Justice to afford them redress; and as a further progress of them, was likely to affect the interests of the Government, by exposing portions of the land sold, to the hazard of a reduction in the rates of the assessment, as well as the property of the zemindars, it became indispensable that a remedy should be applied. The Government accordingly proceeded, first to modify the rules for distraint; the object of which, as far as they were meant to afford the land-holders the

means of enforcing payment from the tenantry and cultivators, were found to be counteracted by some of the restrictions under which they were to operate. The objectionable clauses

Regulation XXXV of 1795. were therefore repealed, and a new regulation introduced for remedying those defects. Additional Courts of Adawlut were established; and the number and powers of the natives entrusted with the decision of suits of small amount, were immediately increased and enlarged; but, with respect to the delay which had been ascribed to the established forms of proceeding, the Government did not think any alteration necessary, observing that "forms were equally

Rev. Letter, 15th May 1795. "essential to the due administration of justice, and to the quick decision of causes." The efficacy of the reforms thus introduced, the Government observed, would appear from the operation of the regulation, which required periodical reports to be made by the Judges of Circuit; and in regard to the state of the business in the Courts of Justice, a new regulation was enacted, requiring monthly and half-yearly reports to be made, of the decision of causes, as well as of the number remaining on the file in the several Courts of Justice throughout the country.

In announcing to the Court of Directors these measures of reform, it was stated, that the discussions which led to the adoption of them, would evince the beneficial operation of the new system of internal administration; in which it was provided, that in the event of any of the regulations being found inadequate to the end proposed, or productive of inconvenience, the evil would become immediately forced upon the notice of Government, in a shape, which, while it marked its nature and extent, would suggest the application of a proper remedy.

The experience of the four following years, did not justify the expectations formed with regard to the efficacy of the remedies applied; but shewed, that the inconveniences and grievances complained of, still prevailed. The revenue was not realized with punctuality; and lands to a considerable extent, were periodically exposed to sale by auction, for the recovery of outstanding balances. In the native year 1203, corresponding with 1796-7, the land advertised for sale

* £ 332,927.

† £ 164,576.

‡ £ 207,688.

comprehended a jumma or assessment of sicca rupees 28,70,061* the extent of land actually sold bore a jumma or assessment of sicca rupees 14,18,756† and the amount of the purchase money sicca rupees 17,90,416.‡ In 1204, corresponding with 1797-8, the land advertised was for sicca rupees 26,66,191, the quantity sold was for sicca rupees 22,74,076, and the purchase money sicca rupees 21,47,580. Among the defaulters, were some of the oldest and most respectable families in the country. Such were, the Rajahs of Nuddea, Rajeshaye, Bishenpore, Cossijurah, and others; the dismemberment of whose estates, at the end of each succeeding year, threatened them with poverty and ruin, and in some instances, presented difficulties to the revenue officer in their endeavour to preserve undiminished the amount of the public assessment.

It was however remarked, that during the period which had now passed since the introduction of the permanent settlements, although the revenue had not been realized with the punctuality which might have been expected, yet neither the assets nor the amount realized, had fallen below the amount of former periods, but had even exceeded that

standard of comparison. In proof of this, the Government, in a letter of 31st October 1799, refer the directors to their orders of 12th April 1786; wherein their expectation of an assessment was stated at sicca rupees 2,60,00,000, whereas the average of the actual collections, since the conclusion of the settlement, had exceeded that amount by more than five lacs of rupees annually, besides an available balance, which remained at the end of the preceding April, of sicca rupees 29,00,000.

The Government farther observed, that this had been effected, though the personal coercion formerly practised, had been abandoned, and the most scrupulous punctuality observed, in maintaining inviolable the public engagements; that whenever a deviation had taken place, it had never been with a view to augment the resources of the Government, but on the contrary, to relieve the individual, by a sacrifice of the public interest.

These observations were probably made, with a view to reconcile the directors to what might otherwise appear an unfavourable state of affairs in the Revenue Department; for, besides the distresses, which as before-mentioned, had befallen a large portion of the principal zemindars, and the continual advertisements which were made in the public newspapers, of land on sale for the recovery of arrears, the territorial revenue was so far from being realized with the facility and punctuality deemed necessary, that some of the members of the Board of Revenue, in consequence of the heavy balances which at this time occurred, went so far as to recommend and strongly to urge a recurrence to the former practice of confining the land-holders, for enforcing the payment of arrears. This, the Government declined

Minute recorded by the President of the Board of Revenue, dated July 1799.

adopting, on the ground that it would have a tendency to degrade the characters, and weaken the authority and respectability of the land-holders, and thereby deprive them of the influence derivable from personal exertion, at a moment when the state of their affairs rendered personal exertion, most necessary for their relief. The Government was of opinion, that the fear of losing

Rev. Letter of 31st Oct. 1799.

their estates which were liable to sale to liquidate the balance of revenue, would operate more powerfully with the zemindars, than any considerations of personal disgrace; and they deemed it essential to strengthen, rather than adopt any measure which might reduce, the power of the zemindars over their under-tenantry, who, it appeared had, under the general protection afforded by the Courts of Justice, entered into combinations; which enabled them to embarrass the land-holders in a very injurious manner, by withholding their just dues, and compelling them to have recourse to a tedious and expensive process, to enforce claims which ought not to have admitted of dispute.

In explaining to the Court of Directors this state of affairs, it was

Rev. Letter, 31st Oct. 1799.

observed, that the licentiousness of the tenantry, although its effects, involving the zemindars in ruin, were in particular cases to be regretted, indicated nevertheless a change of circumstances which ought to be received with satisfaction, inasmuch as it evinced the protection intended to be afforded by an equal administration of justice, to be real and efficient; and shewed that the care and attention which the directors, with so much solicitude had urged the Government to observe for preventing the oppression formerly practised by the more

powerful land-holders, had not been exerted in vain; and that in the success of those exertions, a foundation had been laid for the happiness of the great body of the people, and in the increase of population, agriculture and commerce, for the general prosperity of the country. On a Minute entered by a member of the Board of Revenue, respecting the ruin of some of the principal zemindars, and a great proportion of the land-holders, the Government observed, that it was unnecessary to refer to any other than the ordinary causes of extravagance and mismanagement, to account for what had happened in the instances in question, which were not such, as in a series of years, should excite any surprise; that "it had been foreseen, that the management of "the large zemindariaries would be extremely difficult, and that those "immense estates were likely, in the course of time, to fall into other "hands, by becoming gradually subdivided, an event which however "much to be regretted, as affecting the individual proprietor, would "probably be beneficial to the country at large, from the estate "falling into the possession of more able and economical managers."

Rev. Letter, 5th Sept. 1800.

On the same subject, in a subsequent despatch, wherein the Government notice the ruin of the Rajahs of Dinagepore and Rajeshaye, whose estates had been at different times attached, and at length wholly sold, it is remarked, that it would be a satisfactory reflection, that what had happened to these large zemindariaries, would place the lands in the possession of better managers, who might be expected to improve the country, and with their own interest to promote those of the industrious cultivators of the soil, and to extend the general prosperity of the country.

It was thus, in explaining to the authorities at home, the effects and tendency of the new system, that the Government generally found something to commend. When the operation of the regulations proved adverse to their expectations, in one respect; in another, something had occurred to console them for the disappointment, by shewing that some different, but equally desirable end, had been attained. Thus, though the rules for restraint of property, instead of supplying the exercise of power formerly allowed the zemindars, had enabled the tenantry and cultivators to combine (as it is asserted) and ruin their landlord; yet this circumstance, it was observed, evinced that the great body of the people experienced ample protection from the laws, and were no longer subject to arbitrary exactions. Thus too, when the sale of estates, and the dispossession of the great zemindars were, to be announced, it was remarked that however much the ruin of these defaulters was to be regretted, the directors would perceive with satisfaction, that the great ends were obtained by it, of dividing their estates, and of transferring the lands which composed them, into the hands of better managers.

These remarks your Committee cannot but notice, would appear inconsistent with the sentiments of liberality and benevolence, which are displayed through many parts of the India correspondence, and might suggest a doubt in regard to the sincerity of the intentions expressed by the ruling authority, for the prosperity of the principal zemindars, were it not certain that at the time they were written, the Government and its principal officers were assiduously employed, in devising remedies for the evils complained of. This appears in the ample discussions which took place on the subject, and in the enact-

ment of new regulations which were introduced on the occasion. But before the Committee proceed to explain these measures, they propose offering a few remarks on the apparent causes which reduced the land-holders to a condition as above exhibited, so different from what might have been expected, under the operation and influence of the new system.

The principal cause of the distresses alluded to, appears to have grown out of the condition introduced into the permanent settlements, which declared, that the land should be held, as a security for the amount of the revenue assessed upon it, combined with the circumstance under which that condition was enforced, for the recovery of arrears of revenue.

Under the native Governments, the recovery of arrears from defaulters was sometimes attempted by seizure and confiscation of personal property, or by personal coercion. The zemindar might experience the mortification of having the administration of the zemindary taken out of his hands, and entrusted to a sezawul. He might be imprisoned, chastised with stripes, and made to suffer torture, with the view of forcing from him the discovery of concealed property. He was liable to expulsion from the zemindary. He might be compelled to choose either to become Mussulman, or to suffer death. But under whatever degree of adversity the zemindars might fall, or whatever might be the extremity, or injustice, or cruelty practised on them, they had still the consolation of preserving their rank, and of being considered as *zemindars*. They themselves might come under the displeasure of the Government, and experience its severities; but their families would still maintain the consideration due to their station in society, with the chance of recovering, in more favourable times, possession of their zemindaries. The policy of those Governments, was adverse to the dispossession of a zemindar, who, by means of his family connexions and caste, might return and disturb the possession of his successor. Hence it appears, that even in cases where the zemindar, from rebellion or other misconduct, was deemed deserving of death, the succession of a near relation, or of an infant son, or of a widow placed under tutelage, was generally deemed preferable to the introduction of a stranger to the possession of the zemindary.

Under the British administration, down to the period of the introduction of the permanent settlement, and the new code of regulations, it had not been usual to resort to the sale of land for the recovery of the arrears of revenue; and in a Minute recorded on the proceedings of the Board of Revenue in July 1799, it is asserted, "that from the Company's acquisition of the Ceded lands (consisting of the 24 pergunnahs, the districts of Bardwan, Midnapore and Chittagong) comprehending, until the formation of the permanent settlement, a period of thirty years; and from the accession to the Dewanny until the above-mentioned time, there had hardly an instance been found of the property in landed estates having changed hands, by cause of debts, either public or private; certainly of the large ones, none." Although the engagements entered into for the five years' settlement, contained a clause subjecting the land to sale for the recovery of arrears, it does not appear that the measure was any where resorted to for that purpose, although heavy balances occurred, which to a considerable extent, proved irrecoverable. The land-holders were therefore unprepared by any

experience they could have had under the former Governments, whether native or British, for the rules which were, by the terms of the permanent settlement, introduced for the recovery of arrears of revenue from defaulters, and were perhaps not aware of the necessity, which the nature of the settlement imposed, for a rigid enforcement of them.

These rules in their original form as they stand in the code of 1793, rendered the zemindar liable to imprisonment, and his lands subject to attachment, if the whole or portion of any monthly instalment (in which the revenue was payable) should remain undischarged, on the first of the month following. At the close of the year, if the arrear was not by that time discharged, the whole, or a due proportion of the estate was to be exposed to sale by public auction, for the recovery of the balance due, together with interest at the rate of 12 per cent. per annum, which was to be charged upon it.

In the following year 1794, the Governor-General being, as it is stated in the preamble to Regulation III of that year, solicitous "to refrain from every mode of coercion not absolutely necessary," an alteration was introduced, which exempted the land-holders altogether from imprisonment; but, in other respects, rendered the rules for the recovery of arrears of revenue, much more rigid and severe, by empowering the revenue officers to bring the land to sale at any time in the course of the year, on the failure in payment of any monthly instalment; instead of waiting for that purpose, until the close of the year.

It was probably foreseen that this regulation altogether, but more especially the modification as above introduced, though it spared the person, would put the property of the zemindar to considerable hazard. The proportion of the produce of a zemindary, fixed as the Government share at ten elevenths of the rent paid by the tenantry, though it had not in all cases, been fixed with minute exactness, sufficiently shews that it must have been in most cases, a large proportion; and that the most attentive and active management was indispensably necessary, to enable a land-holder to discharge his instalments, with the punctuality required by the public regulations. In cases therefore, where any inequality unfavourable to the zemindar occurred, in fixing the amount of his assessment at the permanent settlement, the danger of his falling in arrear, must have been enhanced; and if once in arrear, and his estate placed under the management of a native agent, deputed by the Collector to hold it in attachment, and collect the rents, the dismemberment of his estate, and sale of his lands, must for the most part, have been inevitable. When the characters of the natives in general, and in particular of the zemindars of high rank, as given by Lord Teignmouth, are adverted to, and when it is considered that the latter description of persons are not in the habit of personally transacting their own concerns, but of entrusting them to their servants, who were accustomed to seek for the means of extricating themselves from difficulties, in intrigues with superior authorities, more than in their own individual exertions; the events which have been stated in the sales of land, and in the ruin of a great portion of the land-holders, will appear to be no more than the necessary consequences of the regulations above-mentioned, operating in some cases, on persons who had not yet qualified themselves to act with safety under them, and in others, operating in a manner contrary to what was the object of their enactment. With respect to the latter

position, the admission of the Government may be taken as authority, wherein in the correspondence above quoted, they acknowledge, that under the operations of the regulation for distraint of the crop, the tenantry had found it practicable to withhold the payment of their rents; the consequences of which could have been no less in all cases than the distress, and in many, it may be presumed, the ruin of their landlords.

In addition to these disadvantages, which the zemindars laboured under, the slow progress may be noticed of suits through the Courts of judicature, to which they were referred for redress, against defaulters; though their own payments to the Government admitted of no delay, but might be promptly enforced by exposure of the land to sale by auction. The hardship which these circumstances imposed, in some instances, was strongly displayed in an address from one of the Collectors to the Board of Revenue, in behalf of the zemindar of Burdwan. The Collector observes, that he (the Rajah) begs leave to "submit it

Letter from the Collector of Burdwan to the Board of Revenue, 9th January 1794. Appendix No. 8. "to your consideration, whether or no it can be possible for him to discharge his engagements to Government, with that punctuality which the regulations require, unless he be armed with powers, as prompt to enforce payment from his renters, as Government had been pleased to authorize the use of, in regard to its claims, on him; and he seems to think it must have proceeded from an oversight, rather than from any just and avowed principle, that there should have been established two modes of judicial process under the same Government; the one, summary and efficient, for the satisfaction of its own claims, the other, tardy and uncertain, in regard to the satisfaction of the claims due to its subjects; more especially in a case like the present, where ability to discharge the one demand, necessarily depends, on the other demand being previously realized."

Under the circumstances which have been explained, it may not appear extraordinary if the land-holders in contemplating the new system, were more struck with the inconveniences they experienced, from its introduction and early progress, than they were, with any advantages which they could promise themselves from its ultimate operation. The following passage will in some measure elucidate this point. It is extracted from a report made to the Government by one

Letter from Collector of Midnapore, of 12th February 1802.

of the Collectors, in answer to an enquiry as late as the year 1802, in regard to the operation of the regulations for collecting the revenue from the zemindars.

"All the zemindars, with whom I have ever had any communication, in this and in other districts, have but one sentiment, respecting the rules at present in force for the collection of the public revenue. They all say, that such a harsh and oppressive system was never before resorted to, in this country; that the custom of imprisoning landholders for arrears of revenue, was in comparison, mild and indulgent to them; that though it was no doubt the intention of Government to confer an important benefit on them, by abolishing this custom, it has been found by melancholy experience, that the system of sales and attachments, which has been substituted for it, has, in course of a very few years, reduced most of the great zemindars in Bengal to distress and beggary, and produced a greater change in the

"landed property of Bengal than has perhaps ever happened, in the same space of time, in any age or country, by the mere effect of interregal regulations." In another part of the same report, the Collector, after commenting on a regulation then recently introduced, observes, "Before this period, 1799, complaints of the inefficacy of the regulations were very general among the zemindars, or the proprietors of large estates; and it required little discernment to see that they had not the same powers, over their tenants, which Government exercised, over them. It was notorious, that many of them had large arrears of rent due to them, which they were utterly unable to recover; while Government were selling their lands for arrears of rent due to them, which they were utterly unable to recover; while Government were selling their lands for arrears of assessment." The Collector adds, "farmers and intermediate tenants were till lately, able to withhold their rents with impunity, and to set the authority of their landlords at defiance. Land-holders had no direct control over them; they could not proceed against them, except through the Courts of Justice; and the ends of substantial justice were defeated, by delays and cost of suit."

The Committee conceive it has now been shown, that the great transfer of landed property, by public sale and the dispossession of zemindars, which were observed to take place in an extreme degree, during several years after the conclusion of the permanent settlement of the land-revenue, cannot be altogether ascribed to the profligacy, extravagance, and mismanagement of the land-holders; but have, to a certain extent followed, as the unavoidable consequences of defects in the public regulations, combined with inequalities in the assessment, and with difficulties, obstructions, and delays, with which the many nice distinctions and complex provisions of the new code of regulations were brought into operation, among the very numerous, but for the greater part, illiterate inhabitants of the Company's provinces, who were required to observe them.

The disadvantages to which the interests of the Government were subjected, during the period which has been alluded to, arose from the difficulty and uncertainty there was found, in duly apportioning the demand of revenue on the subdivisions of the estates, which for the recovery of arrears of revenue, it became necessary to expose, in parcels from time to time, to sale. The public faith was pledged, not to increase the amount of revenue assessed on the land, and the great proportion which the revenue bore to the produce, rendered a correct adjustment indispensable, to prevent diminution in the established receipts; for the part of an estate sold might, if over-rated, prove unequal in produce, to defray its assessment; the consequence of which would be, a loss to the purchaser; terminating in another sale for the recovery of an unavoidable balance, and ultimately obliging the Government, either to assume possession of the estate, with its resources reduced below the scale of its assessment, or to render the proprietary right in it, worth possessing to a new purchaser, by diminishing its assessment of revenue.

By such a transaction, the portion of the original estate left with the zemindar, would be benefited, in the exact proportion in which the assessment had been unequally distributed and over-rated, on the part sold: and the Government would thereby be subjected to a permanent loss of revenue, in the manner above stated.

To prevent any such inequality, the rule for assessing the divisions of landed property into two or more lots, was clear and precise, in the following terms, as it stands in Regulation I, 1793 : "The assessment upon each lot shall be fixed at an amount, which shall bear the same proportion to its actual produce, as the fixed assessment upon the whole of the lands of such proprietor, including those sold, may bear to the whole of their actual produce." The exact adjustment of the revenue on lots of estates exposed to sale, would have been by this rule extremely easy, had the data been procurable with sufficient exactness : but the actual produce of the whole, or of the part of an estate, could now be known only to the zemindar and his own servants. The means which the former Governments possessed, and might have exercised for this purpose, were relinquished, on the conclusion of the perpetual settlement. The directors had already prohibited the practice of minute local scrutinies : the canongoe's office was now abolished ; and the putwarry or village accountant, declared to be no longer a public officer, but the servant of the zemindar. Under these circumstances, the real produce of the whole, or any part of an estate, could be known only to the proprietor ; whose interest it was to represent, for the reasons above stated, the produce on the part distrained for sale, as great as possible ; by which means, he might procure a diminution in the rate of assessment, on the part remaining. Deceptions of this nature would be unavailing, in cases where the whole estate was exposed to sale, in one lot ; but, in the gradual dismemberment of some of the great zemindari, they appear for a time, to have been successfully practised by the confidential servants of the Rajahs of Jessore, Nuddea, Burdwan, and other defaulters of that rank ; sometimes, with a view to their own emolument, at others, to that of their employers ; but in all cases, with an effect injurious to the revenue of the State.

The prevalence of these bad practices, and the imperfections in the regulations are recognized in the preamble of Regulation VII of 1799 ; which acknowledges, that the powers allowed the land-holders for enforcing payment of their rents, had in some cases, been found insufficient ; and that the frequent and successive sales of land, within the current year, had been productive of ill consequences, as well towards the land proprietors and under-tenants, as in their effects on the public interest, in the fixed assessment of the land-revenue. It further notices the purchases, which it was believed some of the zemindars had made of their own lands, in fictitious names, or in the names of their dependants ; the object of which, was to procure, by the indirect means which have been described, a reduction of the rate of assessment. The regulation alluded to was enacted, with the view of removing these evils and imperfections, by rendering the means allowed the land-holders, more brief and efficient than they before were, for realizing their rents ; and by postponing the sale of their land, for the realization of arrears of the public revenue, until the close of the current year. The power of the Collector over defaulting land-holders, is strengthened by the discretion allowed him to arrest, and for a limited time, to imprison their persons, without any reference to the judicial authority presiding over his district.

These alterations, as far as they depart from the rules originally introduced, appear to be, in the same degree, a recurrence towards the system which was in former practice : but however that may be,

they are acknowledged to have proved highly salutary; and if their operation may be judged of, from the improved state into which the affairs of the Revenue Department have subsequently been brought, their efficacy for the purposes proposed, must be fully acknowledged.

It appears, from the correspondence with India, subsequent to the introduction of the improvements in question, that the balance outstanding at the close of each succeeding year, down to the latest advices, has greatly diminished; and the ultimate balances, part of which are still recoverable, becomes less than one-half per cent. upon the whole amount of the public assessment. The exposure of land for sale, for the recovery of arrears, has of course been, in proportion, less frequent; and it seems reasonable to infer, that the value of land has risen, in consequence of its coming less abundantly to market for sale. These are incontestible proofs of the regularity, with which the different parts of the revenue system are at length, become adjusted; and of the ability of the country to produce the amount of revenue which was assessed upon it, under the permanent settlement.

ADMINISTRATION OF CIVIL JUSTICE.

In proceeding to describe the operation of the judicial system established in the East India Company's territorial possessions, your Committee could have wished to advert to the population of those provinces, with a view to indicate how far the means provided may appear adequate to the distribution of justice among the people, under the forms of practice prescribed by the code of regulations framed in 1793. But the enquiries of your Committee do not enable them to state, with any precision, or with much confidence, the amount of the population, even of the old territories of the Company, consisting of the provinces of Bengal, Bahar and Orissa, with that of Benares, afterwards annexed to them. The Government of Bengal called for information on this head, from the Collectors and Judges stationed in the districts; but the returns were so imperfect, and where they were made by those two descriptions of officers, so contradictory, that no general conclusion could be drawn from them. An actual enumeration of the inhabitants of those provinces, or a calculation founded on data, promising a high degree of certainty, is still a desideratum. Nothing more has yet been produced, than the estimates of ingenious men, who differ considerably among themselves. The first opinion promulgated after the Company's acquisition of the Dewanny, concerning the population of the three provinces, was, that it amounted to ten millions. Subsequent observations led to a persuasion, that this estimate was far too low. SIR WILLIAM JONES, about five-and-twenty-years ago, thought that the population of Bengal, Bahar, Orissa, and Benares, amounted to twenty-four millions: and MR. COLEBROOKE, about ten years ago, computed it to be thirty millions. If any opinion were now to be offered on a point, which has not yet been subjected to strict investigation, perhaps there would be no danger of exceeding the truth, in adopting a medium between the two last calculations, and supposing the population of the four provinces to be not less, than twenty-seven millions.

It is not to be supposed that the suits arising in such a population as this, could have been enquired into and adjusted, in a formal manner, by the Collector alone; who, as exercising the functions also of Judge and Magistrate, presided, and was the only agent in whom authority

for that purpose, was vested, prior to the introduction of the new system. Suits of importance, or such as involved property to a considerable amount in the Civil Department, or such as materially affected the resources of the Government, or the rents of individuals in the Revenue Department, it is probable were investigated and reported by the Collector himself, in the mode prescribed by the regulations then existing: but by far the greater part of those petty claims, which must continually have arisen between individuals possessed of little property, and spread over so great an extent of country as the districts in question, it is reasonable to suppose, were either settled by the Collector or his officers, in a summary manner, or obtained adjustment among the people themselves, by modes peculiar to their tribes or castes or by reference to their *gooroo*s, or spiritual guides.

The principle on which LORD CORNWALLIS proceeded, to introduce a new and more perfect system of judicature, required, that means should be provided for a regular determination of suits, however small the amount, without any impediment, from the distance the complainant would have to travel for redress; and that the file of the European Judge should not be encumbered with a greater number of suits of this description than he might be able to decide, without neglecting those of more magnitude.

With a view to these purposes, a selection was made from among the principal natives, of persons duly qualified; who were authorized, under Regulation XL of 1793, to receive and decide on plaints in the first instance; where the amount in dispute did not exceed the value of 50 rupees; and to these authorities, the Judge was allowed to refer for decision, as many plaints that came before him, under 50 rupees, as he might think proper.

In order to afford the readiest access to the new Courts of justice, it was ordained, that the deposit fee on filing a suit, should be abolished; and that in every case, an appeal might be obtained from the original decision, however small the amount sued for, to two distinct Courts of Appeal.

But the means thus taken to facilitate, if not to encourage litigation, by affording law proceedings at little or no expense, were soon found to defeat their own purpose, by producing such an accumulation of causes on the Judges' file, as threatened to put a stop to the course of justice. In one district, the number on the file, was said to be thirty thousand; and the probability of decision to any suit,

*Letter from the Collector of Burdwan to the Board of Revenue, of 27th Feb. 1795.

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estimated to exceed the ordinary duration of human life.* The settlement of revenue disputes being now removed from the Collector's office, and confined to the Courts of Justice; this delay equally affected the revenue of Government, as it did the interests of individuals, and rendered the application of an immediate remedy indispensable. The measures resorted to for this purpose, in the Revenue Department, have already been stated. In the Judicial Department, an additional Court was established in the district alluded to; but the most effectual relief from the inconvenience sustained, was the enactment of Regulation XXXVIII of 1795, which revived the deposit fee, or Commission paid on the institution of each suit, and in other respects, rendered the proceedings costly to the party cast, or non-suited. The imposition of this expense, was expected to repress litigation in future; and with respect to the

causes already instituted, they were, for the greater part, got rid of, by a requisition for the deposit fee to be paid on them, within a limited time. The suitors in general being, from local distance, uninformed of what was intended to be done, or from want of confidence in their cause, indifferent to it, or from poverty, unable to avert it, by the payment required; no greater number of suits remained on the file, when the period for dismissing them arrived, than appeared to be manageable; and the Judges recommenced the exercise of their functions, so far disencumbered, as allowed them to entertain a better prospect than had yet been enjoyed, of their being able to fulfil the objects of their several appointments.

From 1795, when the above regulation was introduced, down to 1802, farther provisions were resorted to, with the same view of expediting the decision of causes, and of keeping down the number of them on the file. Thus, the registers of the provincial and city Courts were, in 1796, authorized to officiate occasionally in the absence of the Judge; in 1797, the Commission, or fee paid on the institution of suits, was considerably augmented, and extended to the proceedings of the head native Commissioners. A further limitation was assigned to Appeals; and in the same year, the expenses of process in the Sudder Dewanny Adawlut, in the provincial Courts of Appeal, and in the zillah and city Courts, was further considerably

Regulation V, 1797.

enhanced, by a regulation, which required that all law proceedings should be written on stamped paper provided for the occasion, and bearing an impost to the Government.

Notwithstanding these measures, which were adopted with the view, principally, of checking litigation, and affording those who had reasonable grounds for resorting to the Courts, an early decision of their suits; it appears, that in the year 1801, the number of causes undecided was again so great, as to attract the notice of the Court of Directors; who, in their letter dated the 23rd March of that year, expressed their desire to the Government of Bengal, that steps might be taken for reducing the number. The Committee have enquired into the number of causes actually depending, on the file, about this time, in the several Courts, and before the native Commissioners; and have given, in the Appendix, a particular statement of the same.

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By this statement it appears, that the number of causes depending on the 1st January 1802, before the five Courts of Appeal, was 882; before the Judges of the 28 city and zillah Courts 12,262; before the registers of the last-mentioned Courts 17,906; and before the native Commissioners, 131,929. It appears further, that the number of causes, which had been decided in the course of the preceding period, was, in the five Courts of Appeal, 667; by the 28 Judges of the city and zillah Courts, 8,298; by their registers 14,124; and by the native Commissioners, 322,064. It is to be remarked, that these numbers include the causes which were referred to arbitration, and such as were withdrawn by mutual consent of the parties; which will considerably reduce the number of those cause which underwent investigation; and, perhaps account for the almost incredible number, which must otherwise be supposed to have been decided by the Judges and their registers. With respect to the suits decided by the native Commissioners, though these must have consisted of petty claims, the greatest of them not exceeding

the value of fifty rupees, or less than seven pounds sterling, and determined probably in a summary manner; the number is, nevertheless, such as may excite surprise, and sufficiently evinces the magnitude and difficulty of the undertaking, which proposed to administer justice by formal process, and in petty cases, to so numerous and litigious a population.

Subsequent reports are not calculated to shew, that the difficulty of keeping down the number of causes, depending on the file, has at all diminished; or, that the means, resorted to for that purpose, have been as successful as was expected. A letter from the Bengal Government, of the 30th September 1803, states, that although the aggregate number of suits depending throughout the provinces, on the 31st December 1802, was considerably less than the number depending on the 31st June preceding; yet "it had been found impracticable to reduce the number of depending causes, at some of the Courts, sufficiently for the purpose of ensuring to the parties a prompt decision on their claims; and that this accumulation of business had taken place, in the zillah Courts of Tirhoot, Dacca, Jellalpoore, and Bahar; were it appeared, that the number of causes depending, exceeded the number which had been decided, or dismissed from the file, the course of the five preceding years." Under these circumstances, an early decision of suits was not to be expected in the Courts alluded to; and the Government resolved on instituting the office of Assistant Judge, in cases where the state of the file might render it necessary to resort to that measure: the appointment to cease, when the arrear of causes, should be sufficiently reduced. The Judges were at the same time empowered to refer causes of greater amount, to the decision of the native Commissioners, than had before been allowed; and additional provisions were made, for expediting the decision of causes of small value. These measures, the Governor-General expressed his confident expectation, would have a material tendency to expedite the decision of civil suits throughout the country. It is yet doubtful, how far this expectation has been fulfilled, or how far the Court of Directors have been relieved from the solicitude they appear to have felt on this subject; when in their remarks, addressed to the Bengal Government, on the 14th September 1803, having noticed the almost incredible number of suits undecided, they observe, that "to judge by analogy of the Courts in Europe, they would be induced to think

so, great an arrear would scarcely ever come to a hearing." Noticing in another

letter of a recent date*, the accumulation of suits under the Presidency of Fort St. George, the Directors have expressed the following sentiments, which in the opinion of the Committee are just, and applicable to both Presidencies; "We should be very sorry, that from the accumulation of such arrears, there should ever be room to raise a question, whether it were better to leave the natives, to their own arbitrary and precipitate tribunals, than to harass their feelings, and injure their property, by an endless procrastination of their suits, under the pretence of more deliberate justice." In justice, however, to the assiduity of the European civil servants, entrusted with the administration of the laws, it must be observed, that however great the number of causes in arrear may appear to be at any one period, to which the remark of the Court of Directors can be applied, the number of decisions passed in the course

* Rev. Despatch to Fort St. George, 26th March 1812.

of the year preceding, will be found to have been proportionably great; so that a fair inference may thence be drawn, that the suitors had not, in general, a period of unexampled length to wait for a decision of their claims; and that, in comparison with what is commonly experienced in Europe, the advantage, in point of despatch, would probably be found to be in favour of the Courts of India. In the course of the year 1804, the number of decisions were as follows:—In the Court of Sudder Dewanny Adawlut 51 suits decreed and dismissed; in the five provincial Courts of Appeal 726 suits decreed and dismissed, and 29 withdrawn or adjusted between the parties themselves: by the 29 zillah and city Judges 6,940 suits decreed and dismissed, and 725 adjusted between the parties; by the four Assistant Judges 870 suits decreed and dismissed, and 45 adjusted between the parties: by the 29 registers 6,433 suits decreed and dismissed, and 1,347 adjusted by the parties: by the *sudder aumeens*, or head native Commissioners, 6,387 decreed and dismissed, and 2,439 adjusted by the parties: by the other native Commissioners, 95,208 decreed and dismissed, and 155,971 adjusted by the parties. The total number of causes thus discharged from the file, by European agency, being 15,029; by native agency, 101,595.

Although the foregoing circumstances evince the solicitude with which the Bengal Government have endeavoured to afford the natives of those provinces, a ready decision of their suits, and to enable the Judges of the different Courts, to keep down the number of causes on the file, within moderate limits; yet it must be confessed, that these objects are by no means so nearly attained, as to render their further exertions unnecessary. With respect to suits of small amount, the native Commissioners to whom they are referable may be indefinitely increased in number, at no expense to the State; and a regulation has been enacted, with a view to this measure; but an augmentation of the number of European Judges, adequate to the purpose required, would be attended with an augmentation of charge, which the state of the finances is not calculated to bear; and the same objection occurs to the appointment of Assistant Judges. In the mean time, the evils arising from the delay of justice appear in a variety of shapes, according to the nature of the suits instituted, and the character of the people among whom they arise. To this cause, in Bahar, the Judge of Circuit ascribes numerous commitments for the breaches:

Report of Mr. Seeton, Judge of Circuit for Patna, dated 20th June, 1798.

of the peace: His words are, “the commitments for breaches of the peace (arising from boundary disputes and other contests concerning landed property) are ascribed to the great, though unavoidable arrear, of untried causes pending in some of the Courts; since by necessarily protracting for years, the decision of suits, it frequently drove the suitors to despair; and induced them to run the risk of taking justice into their own hands, by seizing the object in dispute, rather than to await the tardy issue of a process, which threatened to exceed the probable duration of their own lives.”

THE ADMINISTRATION OF CRIMINAL JUSTICE.

The Regulations of the Bengal Presidency have provided, that each Judge of the Criminal Courts shall, at the conclusion of his Circuit,

besides the ordinary report of his proceedings, communicate, through the Sudder Dewanny Adawlut, such observations as may occur to him, on the operation of the public regulations, and on the general condition of the people in the provinces through which his Circuit lies.

It is obvious, that communications of this nature, from intelligent persons, must be of the greatest public utility, by apprizing the Government of any mistakes, which may have been committed in the enactment of the laws; and of any existing evils, which it might require the interference of the legislative authority to remove. It is hardly to be supposed, that, in describing the effects of the new system of internal administration, any of the public servants would lean to the unfavorable side; or, without sufficient foundation, transmit accounts which would prove disagreeable to the Government to receive. A communication of this nature, might be rather suspected of painting things in colours, pleasing to the Government, with the view of bringing the writer into favorable notice; but no motive can be assigned for a wanton provocation of resentment, in a quarter where it must always be the interest of a public servant, to stand on favourable ground, by misrepresentation, or by any statement of facts and opinions, which the writer does not believe to be accurate and well founded. The Committee are, therefore, induced to think, that the reports alluded to, are entitled to attentive consideration; more especially in instances, where defects are stated to exist, and evils are represented to prevail, in the administration of the Company's territorial possessions.

In addition to the periodical reports above-mentioned, the Committee have to notice the recourse they have had to very voluminous documents of the same nature, which describe the condition of the provinces, and the state of the administration of justice in the year 1802. These papers consist of answers to interrogatories, which were

Governor-General to Secret
Committee, 28th Sept. 1801.

circulated among the Judges, Magistrates, and the Collectors of the several districts, by LORD WELLESLEY, on the occasion of a tour which his Lordship proposed making through the provinces under his immediate Government; and are described, by the Bengal Government, as "containing a valuable body of information, on the internal state and resources of the Company's provinces; the administration of civil and criminal justice; the protection to persons and property enjoyed by all descriptions of Company's subjects, under the existing laws; and the encouragement afforded by the present system, to the improvement of agriculture, and to the extension of commerce." The Government of Bengal, on transmitting these reports to the Court of Directors, requested, that the Court would refrain from founding any order on them; until they should be in possession of a digest of the information conveyed in them, which SIR GEORGE BARLOW was about to furnish. It does not appear that any such digest, has yet been received, or that any order, founded on the reports in question, has been passed by the Court of Directors.

The Committee have made a selection of such reports above-mentioned, as appear to them to be of the most importance, and they will

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be found in the Appendix. They were made by the Judges, in answer to the interrogatories circulated by Marquis Wellesley, or at the conclusion of their Circuits.

From an attentive consideration of these several documents, the Committee are enabled to submit the following observations to the notice of the House, on the administration of criminal justice, and on the state of the Police throughout the provinces under the Presidency of Bengal.

The Judges of the criminal Courts, attended, by the native law officers of their establishment, proceed on their respective Circuits every six months. On their arrival at each judicial station, the calendar of offences is laid before them, containing a list of the prisoners, the crimes laid to their charge, and the names of the witnesses on both sides. These preliminaries having been observed, the trials commence, and are conducted on the principles, and in the mode, which have been detailed in a former part of this report.

The offences which are observed chiefly prevail in the upper provinces, including Benares and Bahar, are burglaries, effected by breaking through the walls of houses; murder, from various motives; robberies, attended with murder and manslaughter.

In Bengal, in addition to the foregoing crimes, must be noticed decoity, or gang robbery, attended often with murder; perjury and subornation of perjury, practised for the most atrocious purposes. These crimes are not unfrequent, in many parts of the country; but the Bengal provinces appear to be more than any other characterized by them, as well more particularly be explained, under the head of Police.

The charges of these descriptions, which the Judge of Circuit has to investigate, and with the assistance of the law officers, to acquit or pass sentence upon, or to refer to the review and determination of the Nizamut Adawlut or superior criminal tribunal, are not in the upper provinces more numerous than are commonly despatched, in a few weeks; but in the Bengal provinces, the Judge seldom returns to his station before it is time for his successor, to commence his Circuit; and it has happened in the Dacca division, that the Circuit has, in its duration, considerably exceeded six months. During all this time, excepting what may be required by the Judge in passing from one station to another, he is incessantly employed in the most arduous and important duties that can be confided to a public servant; that of conducting the trials of persons charged with capital crimes. The perplexities he meets with, and the intricacies he has to unravel, in the course of this service, are such as arise, partly out of the simplicity of character prevalent among certain classes of the inhabitants, and partly out of their peculiar habits of depravity; and may be judged of from the following extract, which is taken from one of the most able, intelligent, and interesting expositions that has appeared on this subject. It is the

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report of Mr. (now Sir Henry) Strachey, on his completion of the 2nd Sessions of 1802, for the several districts in the Calcutta Circuit. On this occasion, the number of persons tried, are stated to have been about 1,000, and the number convicted 446. A great portion of the charges, appears to have been decoity or gang robbery; to the trials for which crime, the following observations more particularly apply, than to any other.

"In the course of trials, the guilty very often, according to the best of my observation, escape conviction. Sometimes an atrocious robbery or murder is sworn to, and in all appearance clearly established, by the evidence on the part of the prosecution; but when we come to the defence, an *alibi* is set up, and though we are

"inclined to disbelieve it, if two or three witnesses swear consistently to such *alibi*, and elude every attempt to catch them in prevarication or contradiction, we are thrown into doubt, and the prisoners escape.

"Very frequently the witnesses on the part of the prosecution, swear to facts, in themselves utterly incredible, for the purpose of fully convicting the accused; when if they had simply stated what they saw and knew, their testimony would have been sufficient. They frequently, under an idea that the proof may be thought defective, by those who judge according to the regulations, and that the accused will escape, wreak their vengeance upon the witnesses who appear against them, and exaggerated the facts in such a manner, that their credit is utterly destroyed.

Witnesses have generally, each a long story to tell; they are seldom few in number, and often differ widely in character, castes, habits and education. Thrice over, viz., to the darogah, the Magistrate, and the Court of Circuit, they relate tediously, and minutely, but not accurately, a variety of things done and said. Numerous variations and contradictions occur, and are regarded with cautious jealousy, though in reality they seldom furnish a reasonable presumption of falsehood.

"But who shall distinguish between mistake and imposture? What Judge can distinguish the exact truth, among the numerous inconsistencies of the natives he examines? How often do those inconsistencies proceed from causes, very different from those suspected by us? How often from simplicity, fear, embarrassment in the witness; how often, from our own ignorance and impatience.

"We cannot wonder that the natives are aware of our suspicious and incredulous tempers. They see how difficult it is to persuade us to believe, a true story; and accordingly endeavour to suit our taste, with a false one.

"I have no doubt, that previously to their examination as witnesses, they frequently compare notes together, and consult upon the best mode of making their story appear probable to the gentleman, whose wisdom it cannot be expected should be satisfied with an artless tale; whose sagacity is so apt to imagine snares of deception, in the most perfect candour and simplicity.

"We cannot but observe, that a story, long before it reaches us, often acquires the strongest features of artifice and fabrication. There is almost always something kept back, as unfit for us to hear; lest we should form an opinion, unfavourable to the veracity of the witness. It is most painful to reflect how very often witnesses are afraid to speak the truth, in our entrenchments.

"We cannot study the genius of the people, in its own sphere of action. We know little of their domestic life, their knowledge, conversation, amusements; their trades, castes, or any of those national and individual characteristics, which are essential to a complete knowledge of them. Every day affords us examples of something new and surprising; and we have no principle to guide us in the investigation of facts, except an extreme diffidence of our opinion; a consciousness of inability to judge of what is probable or improbable.

"Sometimes we see the most unfair means taken by informers and thieftakers, to detect and apprehend the accused. We find con-

"fessions extorted and witnesses suborned; at the same time, we think the accused guilty; and the prosecution fails, merely because the unfair play used against them, leads us to suspect more.

"When we recollect the extreme uncertainty to us, of every fact which depends on the credit of the natives, to support it, who can wonder, that a very slight circumstance, should turn the scale in the prisoner's favour, and that, while we think innocence possible, we hesitate to condemn to death or transportation?

"I do not speak of these things, with any view of proposing a remedy. If the mind is not convinced of guilt, an acquittal must follow; and we have nothing left to do, but to lament that a robbery, or a murder, took place, and that justice has failed to overtake the offenders.

"I have no new rules to propose, for the conduct of trials in the Criminal Courts, or for admitting or believing evidence; I am inclined to think, no new rules of evidence can serve any purpose; but to embarrass the Courts and create new obstacles to the conviction of the guilty.

"The evil I complain of is extensive, and, I fear, irreparable. The difficulty we experience, in discerning truth and falsehood, among the natives, may be ascribed, I think, chiefly to our want of connexion and intercourse with them; to the peculiarity of their manners and habits; their excessive ignorance of our characters; and our almost equal ignorance, of theirs."

A Report from the Circuit Judge of the Patna division, made about the same time, contains the following remarks:—"Few of the murders, and only one of the robberies charged, really occurred; the rest are merely fictitious crimes; brought forward to harass an opposing litigant; or revenge a quarrel. The Criminal Court is the weapon of revenge to which the natives of this province, resort on all occasions. Men of the first rank in society, feel no compunction, at mutually accusing each other of the most heinous offences, and supporting the prosecution with the most barefaced perjuries; nor does the detection of their falsehood create a blush."

The number of persons tried on the Circuit, at the conclusion of which the former of these reports was made, is stated to have been about 1,000, and the number of persons convicted and punished 446. The Circuit comprehended the districts of Midnapore, Jessore, Nuddea, Hooghley, Burdwan, and the twenty-four pergunnahs. In the same year the Moorshedabad Circuit, comprehending the five judicial stations of Bhauglepore, Purneah, Dinagepore, Rungpore and Rajeshaye, presents 477 Criminal charges, and 1,274 persons tried. That of Patna presents 78 charges and 203 persons tried. That of Dacca containing six districts, presents 173 charges, and 567 persons tried. So that in the six months to which these reports refer, the whole number of charges tried in the four Circuit divisions, comprehending the provinces of Bengal, Bahar, and Orissa, amounted to 1,728, and the persons tried to 2,490. The subsequent six months present the following numbers: On the Circuit of Calcutta, 335 charges, 1,182 persons tried: Moorshedabad, 446 charges, 1,096 persons tried: Patna, 146 charges, 387 persons tried: Dacca, 165 charges, 512 persons tried: in all, 1,092 charges, and 3,177 persons tried.—The number in the whole year 1,802 being 2,820 charges, and 5,667 persons tried.—In the five following years, the business of the Criminal Courts in some degree increased;

the number of persons tried being in 1803, 5,866; in 1804, 5,610; in 1805, 6,196; in 1806, 5,798; and in 1807, 5,713; the average of the five years being 5,831.

On a supposition of the business of the above year 1802, being equally divided between the Judges of the four Courts of Circuit, for any of the half-yearly gaol deliveries, each Judge would, on the above average, have more than 700 persons to try, and he might despatch the business, at the rate of somewhat more than four trials per diem, if the whole six months were employed on the Circuit with little time allowed for travelling from station to station. But in the foregoing instance, the Calcutta division presents the unequal numbers of 335 charges, and 1,182 prisoners, augmenting the business of the Judge in a degree, which on the average, must have required him to try more than seven persons in a day, one day with another, in order to get through his Circuit in the time allotted, before the commencement of the Circuit following.

It may serve to explain the practicability of a Judge getting through this share of business, to observe, that on certain trials, and more particularly in cases of decoity or gang robbery, the same evidence may serve to convict; or acquit all the persons, of whom there may be many concerned, in the same offence; and that the fate of more than one person is thus determined by the same process, and at the same time. But even on this ground, though the remark be applied in every case, and the business be thereby considerably reduced, enough will remain, in addition to what has besides been remarked, to evince the unremitting attention that is required in a Judge of Circuit for the performance of the duties of his office, and the acquirements which an European civil servant must possess, to qualify him for the same.

The uncertainty of the evidence arising from the depravity of the people, among whom perjury is reckoned a light offence, and attended with less obloquy than the most trifling violations of caste, renders the duty of the Judges on criminal trials, particularly arduous. The selections for this important office are probably made, from among the most able and experienced of the civil servants, who have served long enough to be acquainted with the language and habits of the people. Of the integrity of the persons thus employed, there can be no reason to entertain any doubt; and when it is recollected that they have the assistance of natives learned in the laws, and experienced in the manners of the people, who attend them officially on the Circuit, it may perhaps be fair to assume, that the Criminal laws are as well administered, as could have been expected when the new system of Government was introduced.

With respect to the delay experienced, in bringing persons charged with crimes to trial, although it is probably not so great as when formerly it was the subject of objection to the then existing system, it appears still to occur in a degree productive of evil, and which it should be an object with the Government, to remove.

The gaol delivery is made once in six months; and though this may appear sufficiently frequent in a well regulated community, as in Great Britain, the commitment of offenders for the purpose of investigating the charges against them, at a future period, is productive of inconvenience to the natives, and of expense to the Government in India, from the necessity it imposes of summoning the witnesses, and main-

taining them, while in attendance a second time. But the greatest objection noticed by some of the Judges of Circuit to this delay, is the advantage it gives for conspiracy, either to involve the innocent, or to shelter the guilty, by artifices, in the practice of which, some of the depraved classes of the natives, more especially in the districts round Calcutta, have acquired a proficiency, that threatens to turn the administration of justice into a scourge to the rest of the inhabitants.

But the Committee have to notice the delay in the administration of criminal justice in some of the districts, arising from another cause, which is of more pernicious tendency than that experienced by those committed for trial; inasmuch as it affects those against whom no evidence has yet been taken, and may therefore involve the innocent as well as the guilty. The delay here alluded to, is that which frequently occurs at the office of the Magistrate, where, from press of business, or other causes, months are represented to elapse, before the person apprehended can be brought to a hearing; during which time, he is lodged in a crowded prison, where, not unfrequently, death overtakes the prisoner before the cause of his apprehension can be enquired into. The stations to which these observations particularly apply, are Dacca, Burdwan, Jessore, Hooghly, Nuddea, the twenty-four Pergunnahs, or Calcutta; and the evil seems to arise, from the European civil servant presiding at those stations, having more business on his hands, than it is possible for one person to transact. If as Judge, he is impressed with the necessity of making an exertion for the reduction of the civil suits on his file, the business of the Magistrate's office, is in danger of falling in arrear; and if he employs himself sufficiently in the latter, to prevent the detention of witnesses on criminal charges continually coming before him, and to commit or discharge the persons accused, the file of civil causes must of course increase. Expedients have been resorted to, for the purpose of relieving the Judge, by enlarging the limits of causes referable from him, to his register, and to the native Commissioners, and by limiting the term for appeal to his decision. Something however is yet wanting, to complete that system of speedy justice, both civil and criminal, which Lord Cornwallis was so desirous of introducing; but which has not yet attained to that degree of excellence, of which it may still be hoped it is susceptible:

THE POLICE.

The establishment of an efficient Police, though an object of the first importance, appears to be a part of the new interval arrangements, in which the endeavours of the Supreme Government have been the least successful. The difficulty of the undertaking, proceeds partly from the nature of the country, intersected by rivers, and abounding in woods and wastes, which afford a ready means of escape to robbers; but more perhaps, from the depravity of certain classes of the natives, who do not wait till driven by want to commit outrages, but follow robbery as a profession, descending from father to son. These are the decoits, or gang-robbers, who, though occasionally appearing in most parts of the country, are stated to infest in a peculiar degree, the lower or Bengal provinces.

The Committee of Circuit, as long ago as the year 1772, described the decoits of Bengal to be, "not like robbers in England, individuals driven to such courses by sudden want; they are robbers by profession, and even by birth; they are formed into regular communities, and their families subsist by the spoils which they bring home to

"them." This description of the decoits was given, to account for some measures of unusual severity, which it was at that time proposed to resort to, for the purpose of suppressing the offence in question, but which, if ever put in force, do not appear to have proved effectual; on the contrary, the depredations committed by decoits on the property, and the cruelties practised by them on the persons of the inhabitants, have been the subjects of much complaint down to the present time, and appears of late years, to have increased in those provinces to a considerable extent. One of the causes to which this may be ascribed, is the difficulty which has been experienced in obtaining the specific evidence which the practice of the Courts of Circuit requires to convict the offenders, and to the facility with which they in consequence escape punishment and recommence their depredations. On this point, the Committee are induced to quote the following passage from a report made to the Government by the Magistrate of Dacca, Jellalpoore, in 1802:—"Decoits glory in the dread their names inspire; they therefore take no pains to conceal their names; they become from these reasons, publicly notorious; their names and characters are familiar to all the inhabitants, even to those who have never seen them. Witnesses against men of this description, risk their lives, if they speak to any specific charge; if they only describe them as notorious, in general terms, notice is not taken of it; because mere public notoriety, without a specific charge, is not deemed legally sufficient to convict them; and, in the opinion of the prisoner, it is rather an addition to his reputation. Those who volunteer to apprehend them, equally risk their lives. Professional *goyendas* (or informers) are not, in the same predicament; their spies watch the motions of the decoits, and they avail themselves of this information to raise contributions, by making arrangements with the sirdars (or leaders) as the price of their silence. The difficulty of convicting these sirdars, is in proportion to their notoriety; the greater their reputation for robbery and murder, the more difficult it is to get witnesses to come forward against them. There are in my jail, many sirdars of this description, whose release from confinement would be dangerous to the society at large, and certain death to those who had any share in apprehending them. If public notoriety (such as I describe) was deemed sufficient to subject them to transportation for life, I think it would be of the utmost benefit to the community, as the object of their ambition (an extended notorious *naqib*) would, with propriety, be made the cause of their punishment; I think it would contribute much to check the evil."

"No Magistrate who is attentive to his duty, can be long without knowing the characters of notorious sirdars. In the very course of business, he must become familiar with their names; and although he has it not in his power to substantiate legal and specific charges against them, for the reasons above assigned, he feels it his duty to apprehend them; but is unable to convict them, for want of that direct proof which the atrocity of the prisoner's character prevents his obtaining."

But although the necessity of specific proof against these hardened offenders, may have been one of the occasions of the outrages which they perpetrate in the exercise of their depredations; there are others, which are equally deserving of notice.

A comparison of the abundant means afforded by the former establishments, with the scanty provision made by the present system,

for suppressing gang robbery, may farther account for its recent prevalence in the Bengal districts.

Besides the usual establishments of guards and village watchmen, maintained for the express purpose of Police, the zemindar had, under the former system, the aid of his zemindary servants, who were at all times, liable to be called forth for the preservation of the public peace, and the apprehension of the disturbers of it. The officers employed in the collection of the sayer or impost duties, before the abolition of them, and stationed at the *gunjes*, or commercial depôts of grain, in the *bazars* or markets, and at the *hauts* or fairs, possessed authority and officiated for the preservation of peace, and the protection of the inhabitants and frequenters of those places. To convey an idea of the means possessed by a principal land-holder for the purposes above-mentioned, it may be sufficient to notice the case of the zemindar of Burdwan: This zemindary, on a rough estimate, may be taken at 73 miles long, and 45 broad, comprehending about 3,280 square miles; nearly the whole of which was in the highest state of cultivation, and well stocked with inhabitants. His Police establishment, as described in a letter from the Magistrate of the 12th October 1788, consisted of *tannahdars* acting as Chiefs of Police divisions, and guardians of the peace; under whose orders were stationed in the different villages, for the protection of the inhabitants, and to convey information to the tannahdars, about 2,400 *pykes* or armed constables. But exclusive of these guards, who were for the express purpose of Police, the principal dependance for the protection of the people probably rested on the zemindary *pykes*; for these, are stated by the Magistrate to have been in number no less than nineteen thousand, who were at all times, liable to be called out in aid of the Police.

The whole of this last-mentioned numerous class of *pykes*, are understood to have been disbanded, in compliance with the new Police regulations; and their lands, allowed them in lieu of pay, resumed. The amount of revenue brought to the account of Government on this head, being trifling for their extent, it is probable that the greatest part of the number of *pykes* retain them, under connivance from the zemindar; but however this may be, the services of the *pykes* are lost to the Police, while such of those persons as were really disbanded, are supposed to have had recourse to thieving for a livelihood. With respect to the *darogahs*, or head Police officers, who have taken place of the tannahdars under the new system, it is observed of them, that they are not less corrupt than the tannahdars their predecessors, and that themselves and the inferior officers acting under them, with as much inclination to do evil, have less ability to do good, than the zemindary servants employed before them. The *darogah* placed in a division of the country comprehending four hundred square miles, is, with fifteen or twenty armed men, found to be incompetent to the protection of the inhabitants. The village watchmen, and such as remain undismissed of the zemindary servants, are, by the public regulations, required to co-operate with the *darogah*; but a provision of this nature, without the means of prompt enforcement, has not been attended with the desired effect; the influence of the zemindar as it existed in former times, being wanting to bring forth these aids into active exertion; while the *darogahs* who are represented as insulated individuals, are in their respective divisions, viewed with fear by some, with jealousy by others, and neglected by most of the inhabitants, possess not that

personal consideration in the public mind, so necessary to aid them, in the efficient performance of their duty.

If the foregoing comparison be just, it must appear that the former establishments, were more ample and better constituted for the purposes of Police, than those which have since been introduced, had their services been actively put forth and properly directed; but the enquiries made by LORD CORNWALLIS, induced him to believe, that the zemindars had misapplied the authority confided to them, as officers of Police; and that the union of the functions of revenue and Police in the same person, was a radical error, from which the evils prevailing in the latter department, had in a great measure sprung. His lordship accordingly proceeded in the manner detailed in a former part of this report, to change the system which existed, and to introduce a Police entrusted under the European Magistrates, to native officers, named darogahs, selected for the purpose, and maintained on fixed salaries. The defectiveness of this system of Police, is explicitly acknowledged in the preamble to Regulation XII, of the year 1807, which states "that the Police establishments maintained by Government in several districts of Bengal, Bahar and Orissa, had been found insufficient for the purposes of their appointment." Amendments had before this period, been made to the Police rules; and additional means devised for the suppression of crimes, by rendering the punishment of them more exemplary and severe. Public outrages nevertheless increased, more especially in the Bengal provinces: and the Government at length, deemed it expedient to introduce the above regulation; for the purpose of granting to the zemindars, Tahsildars, farmers of land, and any other principal inhabitants who might be deemed qualified for the trust, authority to act as *aumeens* or Commissioners of Police.

The Aumeens of Police are, under this regulation, appointed by a *sunnud*, or Commission from the Magistrate, with the approbation of the Governor-General in Council. Their authority is concurrent with that of the Police darogah, for the suppression of crimes, and the apprehension of public offenders; and for these purposes, the rules for the conduct of both are the same; but the Aumeens are restricted from taking any cognizance of those petty offences and disputes, which the latter is allowed to enquire into and adjust. The Aumeen is required to deliver over his prisoners to the darogah of the district or division in which he resides; instead of sending them, as the darogah does, direct to the Magistrate.

Thus it appears the Government have found it necessary to recur to the practice, which, in 1792, was so much disapproved; namely, of combining, in any case, the functions of revenue and Police; and have again called forth the exercise of those powers, which the land-holders native Collectors of the revenue, and other respectable inhabitants possess, for the protection of the people, and the apprehension of public offenders.

Of the propriety of this principle no doubt can be entertained; the most intelligent reports of the judicial servants, for some years previously, having represented the agency of the land-holders, as essential to a salutary improvement in the Police, though there is reason to regret, that the situation of things has so much changed since the zemindars were deprived of the authority thus restored to them, as to have afforded less promise of success from the measure, than might have been otherwise expected. The dismemberment of the principal zemindaries, by

the sale of land, to realize arrears of revenue, and the separation of ~~fact~~ ^{factories}, or small estates (noticed in a former part of this report) have reduced the efficient influence of the land-holders, who, for the greater part, approach nearer now, than they did formerly, to the condition of mere cultivators. The dismissal of the ~~zemindary~~ ^{zamindari} pykes, and of the establishment formerly maintained for the collection of the sayer duties, have contributed to the same end. It may therefore appear doubtful, whether it would now be practicable in Bengal, to restore the efficiency of the old system of Police, were it even in the view of the Government, to attempt it; or whether, if restored, it would answer any useful purpose, clogged with the numerous and complicated rules and restrictions under which the zemindar would now be required to officiate. It indeed appears, that the regulation already referred to, as enacted in the year 1807, has since been rescinded, as far as it related to the appointment of Aumeens of Police, by Regulation VI of 1810. That the state of the Police, in the lower provinces, in regard to decoity, had not experienced any amendment, under the operation of the first-mentioned regulation; appears from the following passage of a letter, addressed by the Governor-General to the Court of Directors, of a date so recent as the 29th May 1810, describing the state of the Police, as it was in the Bengal districts, a little before that period. "The evidence lately adduced, exclusive of a multiplicity of other proofs, establishes, beyond a question, the Commission of robberies, murder, and the most atrocious, deliberate cruelties; ~~in a word~~, an aggregate of the most atrocious crimes: nor let it be supposed, that these offences were of rare occurrence, or confined to particular districts; they were committed with few exceptions, and with slight modifications of atrocity, in every part of Bengal."

The letter from which this extract is taken, was written to justify certain measures, which it had been judged necessary to resort to, for the purpose of restraining and preventing these evils, and which had been arraigned by Mr. Ernst, one of the Magistrates, as objectionable, and as being calculated to introduce greater mischiefs among the people, than the evil which it was to remove. The despatches which have more recently been received relative to this discussion, appear of considerable interest; not so much on account of the subject to which they specially relate, which had been set at rest by the submission of the Magistrate, afterwards made Judge of Circuit, who, having apologized for the warmth or disrespect of his expressions, was restored to his office, as from the information which they afford respecting the actual state of the Police in the provinces under the Presidency of Bengal.

The information to which the Committee more particularly allude, is contained in a Report on the state of the Police, with suggestions for its improvement, by the Secretary to the Government in the

Judicial Department, entered on the Consultations of Government of the 29th September 1809. This document, is particularly intended for the consideration of the authorities in this country: the writer observes, that were this report "intended solely for the consideration of the local Government in India, it would be superfluous to enter into details regarding the inefficiency of the Police, as unhappily, occasions have too frequently arisen, to arrest their attention on this important

"subject; but as the arrangements suggested, may possibly attract the attention of the Honourable the Court of Directors to whom these evils may not be so familiar, a brief exposition of them must be deemed a necessary introduction to any plan which may be suggested for the general improvement of the Police."

In this Report, are detailed the cruelties suffered by the inhabitants in the districts for the most part round the seat of Government, from decoits or gang-robbers, and the total inefficiency of the Police, as it then stood, to suppress or restrain them; and it is endeavoured to justify the measures recently introduced, and to propose others, with the view of removing the evils complained of. In illustration of the cruelties commonly practised by the robbers, the evidence on some late trials is given, and the general prevalence of those cruelties, is proved by a reference to the reports of the Circuit Judges, transmitted from different parts of the country. It is observed moreover, that though the evils in question "were in some instances to be ascribed to the supineness of the Local Magistrates, they were much more generally imputable, to the defects of the existing system."

The Committee cannot forbear expressing their surprise, at the statement made in Mr. Secretary Dowdeswell's report, that the Government were not enabled to discover in a shorter period than that alluded to, what is now unequivocally acknowledged on their proceedings, namely, "that the existing system of Police had entirely failed in its object." Though the letters from the Bengal Government to the Directors, down to April 1806, represent the Commission of ~~crimes~~, particularly perjury, to be increasing rather than the contrary, there is nothing said to excite any particular apprehension for the security of person and property enjoyed by the natives under the British Government, or to create any doubt in regard to the new system of Police, having secured to the natives the benefits which were intended for them, by its introduction.

It is therefore, with the greater concern that the Committee find, in the recent despatch, so strong a manifestation of the great inadequacy which has been experienced of the establishments introduced in 1793, for the protection of the people from public robbers, and the ascendancy acquired by decoits in the provinces surrounding the seat of Government.

It is stated in the report in question, that "the principal cause why the measures hitherto adopted for the protection of the people against robbery by open violence, have been ineffectual, is, the very defective information which Government, and the principal authorities under Government, possessed respecting the actual state of the Police."—"The defect here noticed (says the writer of the report) may arise, either from the very imperfect information which the local Magistrates themselves possess, respecting the state of the Police, or from an ill judged, but not an unnatural solicitude, to represent the districts in the most favourable state possible." Your Committee must here express their opinion of the dangerous tendency of indulgence in the disposition alluded to, of representing districts or things to be in a more favourable state, than they really are; as this may lead, first, to a postponement of the communication of unpleasant circumstances; next, to the suppression of information; and, finally, to the misrepresentation of facts. In the present instance, the Committee have adverted to the information actually before the Govern-

ment and the Nizamut Adawlut, for some years prior to the date of the report above quoted; and it appears to them that the reports of the Circuit Judges, made through the Nizamut Adawlut to the Government, at the conclusion of each session, evinced the prevalence of gang robbery, not only in a degree sufficient to attract the notice of the Government, but to call forth its endeavours to suppress it.

Its endeavours, from 1801 down to the period in question, for the improvement of the Police, and for the suppression of gang robbery, appear in the new regulations, and in modifications of those already in force. The general object of these enactments, was to render the criminal law more severe, and the officers of Police more vigilant; and, as has been also before stated, to call in the aid of the land-holders and other principal inhabitants, for the protection of the people against decoits, and other depredators. But notwithstanding these measures, the disorders which they were intended to subdue, still increased; and towards the end of 1807, had acquired such a degree of strength, as to oblige the Government to resort to measures, much more forcible than had hitherto been tried, for the deliverance of the country from this growing and intolerable evil.

It does not therefore appear to have been, from any want of information in regard to the imperfect state of the Police, that the Government was unable to prevent its becoming worse; but rather, as your Committee should suppose, from the difficulties which presented themselves to the application of an efficacious remedy.

The measures above referred to, are those which appear to have been commenced in 1808, with regulation Nov. Regulation X, 1808, 28th Nov. the tenth of that year; "for the appointment of a Superintendent of Police, and; "for defining his jurisdiction and authority." The preamble of the regulation states, that "by concentrating information obtainable from different parts of the country in a particular office at the presidency, a successful plan of operations might be devised and executed, "when the efforts of the Local Police Officers would be unavailing;" and "that measures conducive to the discovery and seizure of the "gangs of decoits, which still continued to infest many of the districts "in the Province of Bengal, might especially be promoted, by the "appointment of a Superintendent of Police." A power was accordingly vested in this officer, to act in concert with the zillah and city Magistrates, or independently of them, for the detection and apprehension of persons charged with, or suspected of decoity and other offences. His warrant or other process was, as he might determine, to be executed, either by his own officers; or through those of the local authorities. The Government, moreover, upon the present occasion, deeming the urgency of the case to justify the measure, resolved to countenance the regular organization and official employment of public informers, for the purpose of discovering the haunts, and pointing out the persons of the most notorious of the decoits, or of any of their associates. The circumstance which led to this step, was the successful co-operation which had been afforded by one of the Calcutta Magistrates, acting as Joint Magistrate with the Magistrate of Nuddea, in freeing or endeavouring to free, that district from decoits. Mr. Blacquiere, who had resided in Bengal from his earliest years, possessed a perfect knowledge of the language and the manners of the natives, had recommended himself so far to the Government by this service,

that, although he was not a covenanted servant of the Company, it was determined to vest him with the powers of Magistrate in such other districts, as, like Nuddea, had been overrun with decoits. The mode in which Mr. Blacquiere proceeded was, by the employment of *goyendas*, or spies and informers; some of whom, having themselves been principal robbers, it was understood would be particularly expert in detecting others who were still acting in that capacity. To these, were added the services of *girdawars* or Overseers, or Superintendents. The spies were to point out the robbers, and the Overseers were to apprehend them.

As the employment of these Agents, in the manner thus sanctioned, has given rise to much discussion between the Government and some of the judicial officers, on the merit and success of this expedient, the Committee think it may be proper to state the information on these points, which the latest advices from the Bengal Presidency afford. The following account of the origin and employment of *goyendas* is taken from a Minute, recorded on the 24th Nov. 1810, by one of the members of the Government, who was an advocate for the measure, and desirous of shewing that the employment of *goyendas* was not new in the Police of Bengal :

"—Under no arrangement hitherto tried, has the efficiency of the Police, been independent of the agency of informers and spies. Pecuniary rewards for detecting and bringing to justice decoits and other offenders, were offered as early as 1772, when the serious attention of the Government was first drawn to the alarming prevalence of the horrid offence of decoity. But without going further back than the period when the regulations of the Government began to assume generally the form, which they have since retained, the offer of a specific reward of ten rupees for every decoit, payable on the conviction of the offender, was authorized in 1792, and continued to be payable in the same mode, until recently modified in pursuance of the arrangements, which we resolved to adopt two years ago, for the reform of the Police."

"Under the encouragement of head money offered by the Regulations of 1792 above quoted, the profession of a *goyenda* first took its rise, and speedily spread itself over the country. The subsequent introduction of Police tannahs had no tendency to check the employment, or control their proceedings. Every tannah soon had its set of *goyendas* plying for occupation, with the avowed countenance and support of the darogah, who shared with them the head money for decoits, convicted on evidence marshalled by them; and the specious offers of professed *goyendas* occasionally induced incautious Magistrates to entrust them with general warrants and indefinite Commissions, for the apprehension of criminals, in places particularly infested by robbers, or sometimes, in consequence of the preparation of a peculiarly heinous decoity.—That abuses have been practised by *goyendas* or informers, but still more by *girdawars*, or those entrusted with power to apprehend, is unquestionable. Seeking a livelihood by the profession in which they had engaged, but not always able to procure it, by the slow means of the detection of crimes and proof of guilt, they have no doubt resorted but too often, to various modes of extortion; sometimes, from persons of suspected character, and at other times, from the honest part of the community, under threats of accusation; and have occasionally proceeded to prefer groundless

"charges, and even to support them by false evidence; and instances have actually occurred, where there has been too much reason to believe, that the goyenda himself devised the robbery, of which he convicted the unhappy wretches reduced by his arts, to a participation in the crime.

There can be little doubt of the existence of spies, wherever the laws hold out rewards to informers; and the increase of this class of people in Bengal, is satisfactorily traced to the pecuniary reward offered for every decoit, who might be convicted on information brought before the Magistrate. The bad practices used by goyendas, your Committee find noticed strongly in the answer to the interrogatories circulated in 1801; but the abolition or rather the modification of the head money, for decoits, was not effected until 1810. There must consequently have been a wide field for the goyendas to move in, from their first appearance (according to the foregoing Minute) in 1792, until the period referred to in 1810, where the modification of the reward, or head money, considerably narrowed the ground on which they had been accustomed to practise their atrocities.

Vide sec. 14.
Regulation XVI of 1810.

The proceedings of the Courts of justice, and the reports of the Judges of Circuit, furnish a strong confirmation of what has been stated with respect to the unprincipled practices of that description of people, and of the evils resulting from a combination between them and the darogahs or head Police officers, for the purpose, as stated in the foregoing Minute, "of sharing with them the head money for decoits."

The employment of persons of the above description, as instruments of Police, might appear to require explanation, more especially as it has been objected to, by some of the most experienced servants in the Judicial Department. In the correspondence last received from Bengal, the reasons are adduced, which dictated the expediency of employing those persons under the Police; and they are as follow: 1st, the necessity which arose for the adoption of some strong measure, to check or suppress the outrages committed by decoits, which had long been prevalent; and on a sudden, had acquired a most alarming height in those districts particularly, which were most adjacent to the seat of Government. 2nd, The good state of the Police within the limits of the town of Calcutta, where goyendas had been employed by the Magistrates, and particularly under the direction of Mr. Blaquiere. 3rd, The benefit experienced in the district of Nuddea, from the employment of Mr. Blaquiere with goyendas, for the discovery and seizure of decoits, which suggested the employment for the same means, more extensively. 4th, The rules under which goyendas were directed to be employed, which prohibited their receiving general warrants, and restricted them to the employment of pointing out persons accused of crimes, to the girdwars, or officers, who attended to apprehend them.

The institution of the new office of Superintendent of Police, and the extension of Mr. Blaquiere's functions, with authority to employ goyendas, is represented to have been attended with early success; in the discovery and apprehension of many gangs of decoits, and the seizure of some of their most notorious sirdars, or leaders; one of them at the distance of 500 miles from the part of the country from which he fled to avoid detection. But the satisfaction which this must have afforded the Government, underwent probably some abatement, on the discovery which was made, that some of the goyendas thus

employed, had, in concert with the girdwars, actually been committing depredations on the peaceable inhabitants, of the same nature as those practised by the decoits, whom they were employed to suppress. These persons were convicted before the Court of Circuit; and suffered the punishment due to their crimes. The Government admit, that there were probably more of these enormities committed by these instruments of Police, than had come to light; but they nevertheless deemed it expedient, that the smaller evil should be endured, rather than the agency of goyendas, in freeing the country of decoits, should be relinquished.

The Court of Directors, it may be presumed, will be anxious to learn the issue of these measures, under the great solicitude they must feel, for their proving ultimately successful in the object of their introduction. What has appeared in the latest intelligence on this subject, affords assurance, that after about two years' experience of the efficacy of the new measures, decoity or gang robbery, had met with a check; and had been reported by some of the Circuit Judges, to have happened less frequently in most, and to have ceased in some, of the Bengal districts, where antecedently it had prevailed, in the greatest degree. It is earnestly to be hoped, that these assurances may be confirmed by experience.

CONCLUDING REMARKS.

Although the view given, in the foregoing part of this report may show, that certain imperfections are still found in the system of internal Government in the Bengal provinces; yet it can, in the opinion of your Committee, admit of no question, whether the dominion exercised by the East India Company has, on the whole, been beneficial to the natives. If such a question were proposed, your Committee must decidedly answer it, in the affirmative. The strength of the Government of British India directed as it has been, has had the effect of securing its subjects, as well from foreign depredation, as from internal commotion. This is an advantage rarely experienced by the subjects of Asiatic states; and, combined with a domestic administration more just in its principles, and exercised with far greater integrity and ability, than the native one that preceded it, may sufficiently account for the improvements that have taken place; and which, in the Bengal provinces, where peace has been enjoyed for a period of time, perhaps hardly paralleled in Oriental history, have manifested themselves in the ameliorated condition of the great mass of the population; although certain classes may have been depressed, by the indispensable policy of a foreign Government. The nature and circumstances of our situation, prescribe narrow limits to the prospects of the natives, in the political and military branches of the public service: strictly speaking, however, they were foreigners who generally enjoyed the great offices in those departments, even under the Mogul Government;—but to agriculture and commerce every encouragement is afforded, under a system of laws, the prominent object of which is, to protect the weak from oppression, and to secure to every individual the fruits of his industry.

The country, as may be expected, has, under these circumstances, exhibited in every part of it, improvement on a general view, advancing with accelerated progress in latter times.

(For portion of Report relating to Madras, see Vol. II.)

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APPENDIX.

APPENDIX, No. I.

Minute of Mr. Shore, dated 18th June 1789; respecting the Permanent Settlement of the Lands in the Bengal Provinces.

1. A period of twenty-eight years has now elapsed since the Company first acquired a right to the revenues of any considerable part of these provinces, and of twenty-four years only since the transfer of the whole in perpetuity was regularly made by the grant of the Dewanny.

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2. When we consider the nature and magnitude of this acquisition, the characters of the people placed under our dominion, their difference of language and dissimilarity of manners; that we entered upon the administration of the Government, ignorant of its former constitution, and with little practical experience in Asiatic Finance; it will not be deemed surprising that we should have fallen into errors, or if any should at this time require correction.

3. The Mogul dominion, in the best times and under the wisest princes, was a Government of discretion. The safety of the people, the security of their property, and the prosperity of the country, depended upon the personal character of the monarch. By this standard, his delegates regulated their own demeanor; in proportion as he was wise, just, vigilant and humane, the provincial viceroys discharged their respective trusts with zeal and fidelity; and as they possessed or wanted the requisite qualifications, the inferior Agents conducted themselves, with more or less diligence and honesty; a weak monarch and corrupt minister encouraged and produced every species of disorder, for there was no law paramount to the sovereign's will; few of the officers of Government were liberally paid, and property was left to accumulate from breach of trust, abused patronage, perverted justice, or unrestrained oppression. This description, I conceive to be applicable to all Mahomedan Governments, where practice is for ever in opposition to the theory of morals, and a few remarkable instances of distinguished virtue or forbearance, are exceptions which deduct little from the universality of the remark.

4. Long before our acquisition of the Dewanny, the vigour of the empire had been irrecoverably weakened, and its constitutions, as far as they can be traced in the ordinances and practice of its best princes, had been violated. The Agents of the Company, when they obtained the grant, had no other guide for their instructions than the measures of a provincial administration which had assumed an independency of the empire, and had long ceased to act according to its laws.

5. If we further consider the form of the British Government in India, who shall find it ill calculated for the speedy introduction of im-

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provement. The members composing it are in a constant state of fluctuation, and the period of their residence often expires before experience can be acquired, or reduced to practice; official forms necessarily occupy a large portion of time, and the constant pressure of business leaves little leisure for steady and reflection, without which no knowledge of the principles and detail of the revenues of this country can be obtained; true information is also procured with difficulty, because it is too often derived from mere practice, instead of being deduced from fixed principles. Every man who has long been employed in the management of the revenues of Bengal, will, if candid, allow that his opinion on many important points has been often varied, and that the information of one year, has been rendered dubious by the experience, of another; still in all cases decision is necessary, and hence precedents formed on partial circumstances, and perhaps on erroneous premises, become established rules of conduct; for a prudent man, when doubtful, will be happy to avail himself of the authority of example. The multiplication of records, which ought to be a great advantage, is in fact an inconvenience of extensive magnitude; for in them only the experience of others, can be traced; and reference, requires much time and labour.

6. It is however the duty of every one who is entrusted with a share in the administration in Bengal to contribute that portion of experience and ability which he possesses towards the improvement of the whole system, which, without such attempts, must decline; and I now mean, agreeably to the promise which I made to the Board, to give my sentiments upon the revenues of this country, with a view to practical conclusions. The preceding reflections offer an apology for others which I cannot but claim for myself. Let us not take advantage of our own experience, to condemn the measures of those who wanted that experience to guide them.

7. I enter upon the task with diffidence; for although from the nature of my public employment in the service of the Company, I may be supposed qualified for the performance of what I have undertaken, I am myself but too sensible that much still remains to be learnt by me, and I can only regret that frequent returns of indisposition and occupation without intermission, should render any apology for defects necessary, and requires this acknowledgment, lest my supposed experience, derived from a long residence in India, should give sanction to opinions, which I wish to see discussed as freely as I avow them. My remarks may frequently be desultory; I hope they will not often be found inconclusive; I mean them as preparatory to the formation of a settlement for a term of years, which is now under contemplation, in conformity to the orders received from Europe.

8. If the arguments and observations contained in my Minute upon the rights and privileges of zemindars and talookdars, should tend to confirm the opinions already adopted and avowed by the Court of Directors, that these descriptions of people are the proprietors of the soil, one material point is gained. It is however but one step towards the establishment of order; and what remains to be done relating to practice and detail, requires a greater degree of minute knowledge and local information.

9. With respect to the general assessment of Bengal, there are two opinions directly opposed to each other, and of the greatest importance to the prosperity of the country and interest of the company; one, that the assessment upon the whole is enormous and greater than the country

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ought to pay; and another, that it is prodigiously under-rated, and may be very largely increased. The first is maintained with great ability and financial knowledge by Mr. Francis, and the latter supported by Mr. James Grant with much ingenuity, and reasons derived from an attentive investigation of the records.

10. With a view to assist the judgment of others, and to show the grounds of my own, I shall trace the revenues of Bengal from the first recorded settlement of Turvumull during the reign of Akbar in 1582, to the assessment of Cossim Ally in 1763. Assuming the statements exhibited in Mr. Grant's Analysis as the ground of my observations, an abstract of the whole is annexed, (Appendix No. 1.)—In examining this abstract, and my observations upon it, the following informations, which have often been repeated, must be attended to.

11. Tury Mull is supposed to have formed his settlement of Bengal called the *Tumar Jumma*, by collecting through the medium of the canongoes and other inferior officers, ~~the accounts of the rents paid by the ryots, which served as the basis of it.~~ The constituent parts of the assessment were called *Tukseem*, and comprehended not only the quota of the greater territorial divisions, but of the villages, and as it is generally believed, of the individual ryots; to avoid ambiguity, I shall invariably use the term of standard assessment whenever I speak of the *Tumar Jumma* as established originally by Tury Mull, and subsequently augmented by the nazims.

12. With respect to the land and land-revenue, there are two material distinctions: First. The lands of the country were anciently distinguished by the denominations of *Khalsa* and *Jaghire*; the former may be translated, Exchequer lands; the latter, which are appropriated for the maintenance of Munsubdars, or the officers of Government may be denoted assigned lands. The aggregate of the two, constitutes the whole of the lands, paying revenue to the State. Secondly, The distinction with respect to the land-revenue, is that of *assul*, or original, understood to be the standard assessment in contradiction to *Atwab* or taxes subsequently imposed upon it. I suppose the article of saver, meaning duties and variable collections, to be included, in one or both of these heads.

13. From the era of Tury Mull in 1582 to that of Jaffier Khan, an interval of 140 years, the increase added to the assessment of Bengal, amounted to Rs. 24,18,298 only. This sum includes a tax imposed by Jaffier Khan, stated at Rs. 2,58,857. The remainder was the result of investigations into the resources of the lands. I speak here of the increase effected by these means only; the additional territory from the annexation of new territories is of a distinct nature.

14. If we suppose the assessment of Tury Mull to have been moderate in the first instance, the stated increase will not be deemed exorbitant. Between the two periods of Tury Mull and Jaffier Khan, the country had considerably improved in opulence, as new sources of trade had been opened, and commerce in general had become more diffused; specie, comparatively scarce in Akbar's reign, was afterwards poured into the country through new channels. On the contrary, we invest, acknowledge and applaud, that political wisdom which prescribed limits to exaction, and allowed the subjects of the State to enjoy the profits of their own industry and good management. The observation is important, and the more so as being founded upon an admitted fact.

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15. Yet, moderate as this addition may appear, that part of it imposed by Jaffier Khan, and amounting to Rs. 14,31,136, was obtained by measures of the greatest severity; the zemindars, with few if any exceptions, were dispossessed of all management in the collections, and his own officers were employed to scrutinize the lands and their produce. The severities inflicted upon renters in arrears, and upon the zemindars to compel them to a discovery of their resources, were disgraceful to humanity; and, as if personal indignities and tortures were not sufficient, the grossest insults were offered to the religion of the people. Pits, filled with ordure and all impurities, were used as prisons for the zemindars, and these were dignified with the appellation of Bykout, the Hindoo paradise. Jaffier Khan is recorded to have employed none but Bengally Hindoos in the collection of the revenues; for this special reason, that they were most easily compelled by punishment, to discover their malpractices, and nothing was to be apprehended from their pusillanimity; and he is said to have compelled defaulting zemindars, with their wives and children, to turn Mahomedans: Such was the man whom Mahomedan annalists have praised for justice and wisdom! Such were the acts of an administration, which, in the language of Mr. Grant, opened a new and illustrious era of finance.

16. From the tenor of the measures pursued by Jaffier Khan, it would appear, either that the country was then assessed to the utmost amount it would bear, or that he and his agent were incapable of discovering latent resources; or, finally, that he himself concealed what he had ascertained, for his own private emolument.

17. The two last suppositions I reject for the following reasons: The proved abilities of Jaffier Khan in finance procured him the appointment of Dewan; and he knew that his reputation and continuance in office, depended upon the success of his exertions, which were directed with uncommon skill, energy and perseverance, to a discovery of the resources of the country.

18. The tendency of his measures was calculated to excite numerous enemies; his administration began with an opposition to the son of the Emperor, and was prosecuted to a reformation in every Department of the State. He retrenched the emoluments of the most powerful officers, and diminished the influence by which they were procured; in his zeal and honesty, he relied for support against the insinuations of the disappointed; the intrigues of the envious, and the accusations of all. Fraud and dishonesty, in any considerable degree, would have furnished charges against him, which his enemies would have availed themselves of, with irresistible success.

19. A supposition has been assumed, that Jaffier Khan collected for himself, during the long period of his management, as Dewan and Viceroy, the sum of 2,40,00,000 rupees, with a view to prove an excess in the revenues of Bengal beyond the amount of his assessment. The premises are conjectural, and I am not bound to admit the conclusion. The value of his property at his decease (Mr. Grant's Analysis) as publicly stated, amounted to Rupees 60,93,227: and although we should, without authority, estimate this sum as a moiety only of his estate, a large portion of the amount might have been acquired from his own Jaghire: nor will I deny, that something may have been extorted from unauthorized resources. His parsimony and frugality give countenance to the first part of the conjecture.

20. Neither do I admit the first supposition without restriction; but I am rather inclined to adopt a conclusion, that Jaffier Khan, amidst the rigour of his proceedings, had a regard to the future welfare and prosperity of the country; and that in appropriating a large proportion of the produce, as far as he could discover it, he did not endeavour to undermine the sources of re-production. My opinion of his proceedings (the cruelty of which humanity must reprobate) is, that when he succeeded to the management of the country as Dewan, great disorder, and a total relaxation prevailed in all branches of finance; and that his object was to introduce reformation and regularity, by a system of unremitting severity; and by the same means, to preclude the return of future disorder and relaxation.

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21. Sujah Khan, the successor to Jaffier, appears to have entertained an opinion, that the demands of his predecessor were not burthensome to the country, or that great improvements had resulted from his management; since, in a very few years afterwards, he imposed a further considerable increase upon it of Rupees 19,14,095. His administration is not, however, recorded with that detestation which is indelibly affixed to the name of Jaffier Khan. He employed the zemindars, many of whom he restored to the management of their lands.

22. The impositions of Aliverdi Khan were ill calculated to relieve the country from the effects of the Mahratta invasion. They amounted to Rupees 22,25,554. The contributions of the zemindars, to defray the expenses of the wars in which he was involved for ten successive years, seem to have suggested to him an idea of their ability to pay the increase which his necessities required.

23. The augmentation of revenue, demanded by Cossim Ali, during the short period of his administration, commencing properly in November 1760, and terminating formally in July 1763, was dictated by an apprehension of the precariousness of his situation. I shall hereafter enlarge more particularly upon his proceedings; and observe only in this place, that by new impositions, and resump-tions of the supposed profits of the zemindars, fouzedars, and jaghiredars, he attempted at once to collect an accumulated increase of Rs. 74,81,340.

24. The Abstract of these impositions, subsequent to the administration of Jaffier Khan, is as follows:—

By Sujah Khan, ... from 1722 to 1728... ..	19,14,095
By Aliverdi Khan, to 1755... ..	22,25,554
Total in thirty-three years... ..	41,39,649
By Cossim Ali, 1763... ..	74,81,340
Total in forty-one years	1,16,20,989

25. It is necessary to remark, that these imposts were founded upon principles unknown to the Mogul constitution; and that the ~~Tumur Jumma, or standard assessment~~, to which this increase was superadded in 1728, was rated at 1,42,45,561 Rs. To this amount it had arisen, in a period of 146 years, from the sum of 1,06,93,152, the settlement of Tury Mull. We are not to forget that 14,35,593 Rs., the revenues of new territories, constitute part of the difference.

26. The sum of 1,16,20,989, with an addition of 2,58,857, the amount of a tax levied by Jaffier Khan, in 1722, forms the total of the increase, effected by the subahdarry abwal, or viceroval imposts, con-

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sisting of twelve principal articles, according to the specification in the Abstract (Appendix, No. 1).

27. In accounting for so large an augmentation in the public demands for revenue, from the year 1722, it will scarce be deemed sufficient to say, that Bengal, in Jaffier Khan's time, was much underrated, and the assertion requires to be authoritatively supported. The cold, unrelenting character of that nazim, the strictness of his inquisitions, the severity with which they were prosecuted, and his acknowledged abilities, justify an opposite presumption. If, however, the contrary be maintained, his political moderation must at the same time be admitted.

28. But it may be contended, that the improvement of the country in opulence, agriculture, and population, created new resources during the forty-one years in which the subsequent augmentation took place. Admitting the premises, the extent of which should however be determined, the conclusion is fair; but the imbecility of Seifraz Khan who succeeded Sujah, the wars of Aliverdi, the tyranny and inexperience of Suraje ud Dowlah, the weakness, ignorance, and dissipation of Meer Jaffier, and the violence and extortions of Cossim Ali, tend rather to overturn than to support the premises, and at all events are entitled to weight, in opposition to arguments stated on other grounds. The administration of Sujah was moderate, firm and vigilant, and seems the only part of the whole period, with an exception perhaps of the last years of Aliverdi Khan, in which the conduct of the Government was in any respect, calculated for the improvement of the country.

29. It is not only necessary to examine the amount of the increase; but we must attentively consider the principle upon which it was demanded, and the mode in which it was imposed. This enquiry will exhibit a deviation from established practice, sufficient to account for many evils now prevailing in the collection of the revenues.

30. The principles of Mogul taxation, as far as we can collect from the institutes of Timor and Ackbar, from the ordinations of the emperors, and the conduct of their delegates, however limited in practice, were calculated to give the sovereign a proportion of the advantages arising from extended cultivation and increased population. As these were discovered, the tumar or standard assessment was augmented; and whatever the justice or policy of the principle might be, the practice in detail has this merit, that it was founded upon a knowledge of real and existing resources.

31. In conformity to these principles, inferior officers were stationed throughout the country, to note and register all transactions relating to the soil, its rents and its produce, every augmentation of cultivation was required to be recorded, as well as every diminution in its quantity.

32. An increase of revenue exacted from a zemindar under these circumstances, affected his profits, but made no alteration in the rates upon the ryots; he paid a portion of the rents arising from discovered improvements in his lands; but the cultivators of the soil were not by this demand, exposed to an enhancement of their rates. The excess claimed augmented the tumar or standard assessment, which by the investigations of Jaffier Khan was raised in the sum of Rs. 11,72,279.

33. But the abwab subahdarry or viceregal imposts, which constitute the increase since 1728 had a contrary tendency; for they

enhanced the rates. They were in general levied upon the standard assessment in certain proportions to its amount, and the zemindars who paid them were authorized to collect them from their ryots, in the same proportions to their respective quotas of rent. Thus the tax known by the denomination of *serf sicca*, raised the rates of taxation and rent, nine rupees six annas per cent. Where the proportions were not ascertained, the demand was in fact discretionary, and though meant in some cases to have a partial operation, was often extended by the inferior officers to situations where it was unclaimed by Government.

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34. Jaffier Khan was the author of this innovation; the consequences of which he probably did not foresee. The tax imposed by him which established the precedent was trifling in its amount, and apparently intended as a fee to the Khalsa officers. I have already shown the degree to which these impositions were afterwards carried.

35. An enhancement in the rates of taxation may be defended on the grounds of the extension of commerce and increase of specie between the time of Tury Mull and the administration of Jaffier Khan, although his conduct does not authorize the first conclusion which is supported by that of his successor Sujah. But the mode of effecting it was unconstitutional and liable to the greatest abuses, as the event has proved.

36. I shall now endeavour to explain the circumstances which probably suggested to the nazims the idea and practicability of this operation, which might otherwise appear less irregular than it really was.

37. Long before the time of Jaffier Khan, impositions under various denominations, and to a very considerable amount, had been levied from the ryots beyond the *tumar* or standard assessment. In many places, they had been consolidated into the *assul*, and a new standard had been assumed, as the basis of succeeding imposition. The zemindars and officers who levied these imposts gave, in their own practice, an example to the Government which knew and probably connived at them; and hence an idea was naturally entertained, that the actual receipts from the country exceeded, in a very great degree, the demands of the State; since the latter had not been augmented in any proportion to the successive impositions of interior management.

38. This I conceive to have been the presumption upon which the nazims of the country acted when they increased the number and amount of their taxes; they considered the impositions levied upon the ryots as a fund of emolument enjoyed by the zemindars and inferior Agents, and determined that they were entitled to exact a proportion for themselves.

39. Admitting their reasoning as to the fact, to have been well founded, it ought to have suggested a different practice; they should, in the first place, have ascertained whether the ryots were capable of paying without distress, the impositions of the zemindars, and have abolished such as were oppressive and exorbitant; and when they determined to appropriate the produce of these, they ought either to have confirmed by their authority, such as they meant to continue, and to have demanded the amount required of them under the same denomination, or where they adopted others, to have proclaimed them, as the only legal imposts. By these means, the exactions on the ryots

Mr. Shore's Minute of June 1789, respecting Permanent Settlement of Lands in Bengal. would have been restrained within due bounds; but these considerations, either did not occur or had no weight. The nazims imposed new taxes upon the zemindars, who levied them in whole or in part from the ryots, in addition to the excess, which they had previously collected; thus, in attempting to gain by this mode an advance of 25 per cent. upon the tumar, upon a presumption that this or a larger amount was already received by the zemindars, the nazims, in fact, left it to their discretion to make new demands upon the ryots in the same degree, in addition to the excess already imposed. The detailed accounts of interior management established the truth of this explanation, and show that the operation in practice went beyond the real or supposed collections of the zemindars.

40. Let us now attend to the object of the practice, which was to deprive the zemindars of their profits, and acquire them for the State. It could only be to a certain degree, productive; the zemindars would consent to part with a portion of their emoluments, but seldom without attempting to gain what they had lost, by new impositions upon the ryots. Experience shows this to be the case; and from this source we are enabled to trace the multiplication of the articles of demand at the present time, which baffle the ability of almost any man to understand or simplify.

41. The impositions of Jaffier Khan, Sujah and Aliverdi, amount to about 33 per cent. upon the tumar or standard assessment in 1658; and those of the zemindars, upon the ryots, probably at the same period, could not be less than 50 per cent; for, exclusive of what they were obliged to pay to the nazims, a fund was required for their subsistence and emoluments, which they of course exacted.

42. The circumstances which I suppose to have influenced the determination of the nazims in these impositions, place their conduct in the most favourable point of view which it admits; but I am far from allowing that they observed any due proportion between the amount of their demands, and that of the sums levied by the zemindars. General information, or merely the supposition of existing profits, were, I believe, much oftener adopted, as the grounds of their impositions, than any accurate enquiry into them: a presumption derived from the payment of one tax, was sufficient with them to authorize the demand for another. The separate amount of each, was not very considerable; and an addition of five or ten lakhs to the general assessment of Bengal, would not appear burthensome. It was reserved for Meer Cossim to demand, in one or two years, an increase exceeding the augmentation of nearly the two preceding centuries.

43. The cultivators of the soil, whose labours constitute the real wealth of the State, do not appear to have been considered in these arrangements; it was sufficient that they had paid the exactions of the zemindars, to render them perpetual; no calculation was made of the proportion which the ryots, levied from the ryots, bore to the produce of the lands; nor any rule prescribed for limiting that amount, and for securing a certain portion of the produce of them.

44. I am not possessed of sufficient information to enable me to determine, whether the impositions upon the zemindars by the nazims, and their increased exactions from the ryots, to the close of Aliverdi Khan's administration in 1755, were oppressive, or not. If a conjecture be formed from the collections since that period, I must suppose

them not to have been very burthensome, and that the resources of the country were, at that period, adequate to the measure of exaction. But nothing can be more evident, than that the mode of imposition was fundamentally ruinous, both to the ryots and zemindars; and that the direct tendency of it was, to force the latter into extortions, and all into fraud, concealment, and distress.

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45. Cossim Ali extended the principle; and attempted to realize for the State, nearly all that the ryots paid. In the early part of his administration, he deputed his own Agents to ascertain every source of emolument enjoyed, or exaction practised, by the zemindars and officers employed in the collections; and at once demanded from the country in addition to the impositions of his predecessors, 74,81,340 rupees. He even endeavoured in some instances, to deprive the ryots of what was allotted for their subsistence and emolument.

46. During all the financial operations from 1722 to 1755, the tumar or standard assessment remained nearly the same. If the increase had arisen from actual discoveries of extended cultivation, it ought to have been proportionably augmented. The settlement of Bengal at the close of Cossim's administration is thus stated by Mr. Grant:—

	Rs.
Tumar or standard assessment	1,41,16,116
Abwab in eight articles to the death of Aliverdi in 1756, with the serf sicca of Cossim Ali ...	42,23,467
Keffayet of Cossim in three articles, with Abwab Soubahdarry of Jaffier Khan in part ...	45,23,563
Towfeer of Meer Cossim, including increase in the Jagheer Nowarah of Dacca ..	31,62,358
Total Imports. ...	1,19,09,388
Deduct established allowances and charges ...	4,01,276
Net assessment of Bengal in 1763 ...	2,56,24,223

47. That this amount was ever realized by Cossim Ali, or by any nazim, no proof has yet been exhibited; nor would the collection of it for one or two years establish the practicability of fixing this sum, as a permanent realizable revenue. A precedent derived from tyranny and extortion, can have no weight with those who do not wish to imitate it; nor can such means be productive for a continuance. The rapid increase of the assessment in forty-one years from 1722 to 1763, and the mode in which this was effected, furnish *a priori* the strongest arguments against the propriety of it; and no other reprobation of them ought to be admitted, than proof, that the circumstances of the country justified these impositions by the exhibition of actual, realizable and just funds, adequate to the amount of them, or by authentic records, evincing that the amount of the settlement thus enhanced was actually collected for a consecutive series of years. A fact of this nature might gain assent, where arguments failed to convince. The balance of unpaid revenue at the end of the Bengal year 1168, answering to the period between April 1761 and 1762, is stated in the public accounts at Rs. 79,74,065.

48. It may be proper in this place, to furnish a more detailed explanation of Cossim Ali's proceedings; and for this purpose, I shall select the instance of Denagepoor, because it has lately been appealed

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to, in proof of the capacity of that zemindary to yield a much larger revenue, than its present assessment.

49. There are two accounts in the Appendix of the settlement, collections and balances of Dinagepoor for the Bengal year 1169, commencing in April 1762. The first contains the stipulations of the farmer with Government; the second, the settlement which he made in the district, for the performance of these stipulations.

50. The tukuddar or farmer was Ramnaut Baddie; he had been employed the preceding year, in examining the *hustabood* or assets of Dinagepoor; Cossim Ali took advantage of the estimate of the resources which he had exhibited, to urge him to enter into engagements for the revenues of that district; and he accepted the test. His refusal would have been an acknowledgment that his estimate was fallacious.

51. The basis of this settlement is composed of a consolidated and exaggerated amount of original revenue and imposts, to which the following additional taxes and demands were that year, superadded:—First, *nuzzeranahal*, in contradiction to the former imposts of *nuzzerana mokurrury*. If this had a reference to any real, supposed resources, it may mean the presents received from the under-tenants on concluding their engagements.—Second, *Serf*, or discount on Rupees, calculated at 9 rupees 6 annas per cent. Third, *Cutch* or *guire bekenny*, meaning the resumption of an allowance of land given up to the ryots, being a tenth of a begah; and in addition to the above, the estimated receipts from casual sources of revenue are stated at Rs. 21,337; and the sale of the zemindars effects is inserted, as an available fund for producing Rs. 48,450 more.

52. The recapitulation of these demands is as follows:—

	Rs.
Nuzzeranahal	2,97,859
Serf, or discount	2,53,680
Kutch balauny	1,00,000
	<hr/>
	6,51,539
Estimated receipts .. Rs. 21,337 }	69,877
Sale of zemindars effects .. 48,540 }	<hr/>
Total Rupees of sorts	7,21,416

53. On the other hand, the charges of collection were reduced from the former rate of 4,87,241 to the sum of 2,93,684: Without following the account through its various additions and subtractions, I shall state the net sum which the former engaged to pay as the revenue of the current year, clear of all deductions, at Sa. Rs. 26,44,733; to this again, a part of the balance of the former year, deemed recoverable, was added, as well as the arrears of an article for the provision of lime, making the total of his engagements Sa. Rs. 27,06,019.

54. The next account, No. 3, exhibited the settlement which he actually made in the district, and which of course differs in the amount of almost every article from the preceding statement. It is, however, proper to observe, that it neither includes the sale of the zemindars effects, nor the resumption of the land assigned to the ryots for their emolument, which form part of the assets in the former engagements; still however, he discovered apparent funds, to the amount of Sa. Rupees 27,42,552.

55. After all his skill and exertions, the collections in Sa. Rupees amounted only to 20,10,338, leaving a balance, according to the account No. 3, of 7,32,216; from this sum of 20,10,338, we are again to deduct the charges of collections, stated at Rupees 1,87,809, which reduces the net amount realized for Government to 18,22,526 rupees only; the difference between that and the sum which he engaged to pay is Rupees 8,88,493. In part of this balance, Rupees 1,09,948 were discharged by money stated to have been borrowed for that purpose.

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56. The farmer was called upon to make this balance good, or to explain the causes of it; and he delivered in detailed accounts of his settlement, receipts and balances; which were examined with all the rigour suggested by the suspicions arising from his failure.

57. His explanations are curious and important. He stated, that the ryots actually refused to admit the intended resumption of the land assigned for their enrolment and subsistence; and although they consented in the beginning of the year to pay the new impositions of Nuzzeranahal, he found the collection of it, wholly impracticable. He exhibited also a list of ryots who had been forced into desertions, with an account of their rent, amounting to the sum of rupees 2,33,746-14-15.

58. If, in reply to the conclusions suggested by this statement of facts, it should be agreed that the accounts of the farmer were false and fabricated, and that he realized more than he paid; I can only answer, that whatever weight may due to arguments of this nature, upon general principles, the detail of the settlement is a sufficient refutation of them, until some positive proof is produced to invalidate it.

59. By the general accounts of the whole soubah, it appears, that the balance of the district, at the time when this settlement was formed, amounted to Rs. 46,395. The consideration which naturally suggested caution in the imposition of new and enormous taxes, was unattended to: it is not therefore surprising that the amount of the settlement was not realized. The farmer exerted himself to the utmost; every source of revenue was explored; and nothing discovered remained unappropriated. I have examined the particulars of his collections; and exhibited a list of petty articles, exceeding two hundred, in their very nature extortionate and oppressive, and such as neither could nor ought to become sources of revenue.

60. If an estimate were to be formed of the gross capacity of the district from the accounts here discussed, I should adopt the collections of Rammant Buddree, stated at Rs. 20,10,335, after making some allowance for the severity of his proceedings. If this demand had been limited to something less than this sum, it might have been realized without distress to the ryots, or undermining the sources of future revenue; both which consequences I attribute to his conduct. This supposition however provides nothing for the charges of collection nor for the zemindar, which by some mode or other, must have been allowed him; and the estimated amount of the resources is liable to a proportionate diminution, unless a sufficient maintenance had been assigned to him in lands; which does not appear.

61. It is further material to remark, that in the list of Soubah-dary imposts detailed by Mr. Grant, the nuzzeranahal is not mentioned. The account, No. 3, proves, that it was distinct from the Nuzzerana mokumary, which, in the year but one preceding this settlement, had been augmented in the sum of 1,54,208 rupees.

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62. The above description of the settlement of Dinagepore for the Bengal year 1169, commencing in April 1762, may be deemed a specimen of Cossim Ali's general proceedings. In Rungpore the assessment was fixed by Abdul Ali Khan, the amil employed by him, at 11,29,324 rupees in the face of an existing balance of Rs. 3,57,986.

•Letter from Collector of
Rungpore, dated 16th January
1787.

The severities employed in making the collections of that district, forced the ryots of Carjeehaul, which is a principle part of it, into rebellion; and the amount realized that year, was only 6,68,692 rupees.

63. In this review of the settlement of Bengal, I have not thought it necessary to notice particularly the assessment of Sultan Sujah in 1658. From the era of Turymull in 1582, until Jaffier Khan in 1728, the increase was moderate; from that period, to the close of Aliverdi's administration in 1755 it was rapid, but not perhaps excessive; in 1763 it was violent and exorbitant.

64. My objections to the principal of the Soubahdarry imposts, have a reference to the circumstances under which they were established. If the rates in the tukseem of Turymull with respect to the ryots, had not been previously augmented by impositions separate and distinct from those of the soubahs, perhaps the best possible mode of obtaining an increase would have been by demanding it in certain proportions to that standard, with a due regard to the degree of improvement in the country. But the fact was otherwise; and these demands upon the zemindars confirmed and perpetuated their impositions upon the ryots, antecedently levied for their own subsistence and emolument, whilst it opened a door for future unbounded exactions.

65. There is no proof in Mr. Grant's Analysis, as far as I can discover, that a fixed proportion of the produce was ever formally or virtually assigned to the zemindars of Bengal for their subsistence. The allowed deductions under the general term of *muzoonet*, were applied to a variety of disbursements; and that portion of it which the zemindars received under the denomination of *nankar* or *russom* zemindary, was seldom sufficient for their maintenance, with the strictest attention to economy. But a variety of information tends to prove that at the period of Aliverdi Khan's administration, the circumstances of the zemindars were in general affluent. This affluence could only have arisen under a moderate assessment, in which the interests of the zemindars were consulted, and by an economical management on their parts. The principle that proposed to reduce them to poverty was certainly unwise; but as we know not what was meant to be left to the zemindars, we cannot judge with certainty of its effect; in practice, we may in general conclude, that it had a tendency to depress zeal and annihilate industry, and with moral certainty affirm that a system, which professes to destroy all the rewards of intermediate agency, is not only unjust in itself, but impracticable in the execution. How far the Soubahdarry imposts, including all that were imposed to the year 1756, operated to accomplish this object, cannot be now precisely ascertained. I am willing to suppose that the zemindars had still something left to themselves; if they had not, it is clear that they would exact it.

66. Cossim Ali's proceedings are not liable to the same uncertainty. After ascertaining what the ryots paid, his next object was to collect as much as possible of that amount for himself; he reduced

the stipends of intermediate agency, and attempted to abolish every gradation of subjects between the Government and cultivator, as far as he could; and if the plan and measures adopted by him had been long pursued, the subjects of the State would have been reduced to three classes only, an oppressed peasantry, rapacious tax-gatherers, and an over-awing military. So far from admitting his assessment as any evidence of the capacity of the country, I consider it as a proof of violence and extortion, which rendered subsequent decay inevitable. In this opinion, I am supported not only by the detail of the settlement of Dinagepoor and Rungpoor, and by the arbitrary and immoderate increase of the general assessment of Bengal, but by the concurrent testimony of the natives and our own experience, since that period.

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67. As the accounts which have been delivered to me of Cossim Ali's settlement, for the Bengal year 1169, differ both in the component articles, and in the total amount from statement exhibited by Mr. Grant in his Analysis, which I have hitherto adopted as grounds of my remarks, I shall insert two abstracts of them in the Appendix, and give one instance only of their disagreement in this place. The net settlement of Dinagepoor, in the first part of his Analysis, is 18,02,946; whilst the accounts which I have obtained from the public records, both general and particular, and upon which I rely as authentic, state it, clear of all charges and exclusive of former balances, at Rupees 26,44,733.

68. This summary account of the assessment of Bengal, has now been brought down to the year 1763, for the sake of comparison; and, in order to connect the period with the commencement of our management, I shall exhibit an Abstract of the settlement collections and balances of the Dewanny lands of Bengal for four successive years, comprizing the period between April 1762 and April 1766, drawn from the records of the khalsa and canongoes: The first year of this period belong to Cossim Ali; the second and third to Nundcomar under the authority of Meer Jaffier; and the fourth to Mahomed Reza Khan, being the first year of the Dewanny. (Appendix, 5, 6, and 7.)

STATEMENT.		Gross Settle- ment.	Collection.	Balance.
		Rupees.	Rupees.	Rupees.
B. Years.				
1169. - A. D. 1762-3	Cossim Ali	2,41,18,912	64,56,198	1,76,62,718
1170. - — 1763-4	Nundcomar	1,77,04,766	76,18,807	1,00,86,358
1171. - — 1764-5	Ditto ...	1,76,97,678	81,75,538	95,22,144
1172. - — 1765-6	Mahd. Reza Khan	2,60,29,011	1,47,04,875	13,24,135

69. Cossim Ali's settlement was formed in the year of an existing balance of former years, amounting to Rupees 79,74,065; in part of which the sum of Rupees 1,04,793 only was afterwards recovered, making the total of his receipts, 65,60,991.

70. The statement however exhibits the collection for the first nine and a half months only of the year 1169. Detached records of particular districts are preserved, containing an account of the collections, for the whole year; but I do not believe that they exist any where entire for all Dewanny lands. If the receipts of Dinagepoor, which are complete, be assumed as a ground of comparative calculation

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for the possible receipts of Cossim Ali's settlement in 1169, the amount will be nearly double the sum stated in the abstract, or Rupees 1,81,21,903 for the whole year. The conjecture is unimportant.

71. The settlement of the next year 1170, B. S. by Nundcomar, is formed upon an assul or "original standard, with an addition of the Soubahdarry Abwab, or taxes. The total of this sum being Rupees 1,28,91,500, is denominated in the original account jumma *istimraee*, or permanent assessment, apparently in contradistinction to the *kefayet* or profit resulting from the investigations of Meer Cossim; the article of serf sicca, stated in an account particulars of Cossim Ali's settlement, at Rupees 12,30,561; together with the increase obtained by his investigations relinquished by Nundcomar. It may be proper to remark in this place, that Mr. Grant allows only Rs. 4,53,488 for the serf sicca, being the amount included in the assessment of Mahomed Reza Khan.

72. By the public accounts of that year, I find that several articles included in Cossim's settlement were separately collected by the Nizamut officers; probably for their own private emolument, and formed no part of the assessment of the Dewanny lands. The amount of the whole is 5,64,575, which, being added to the assessment of Nundcomar, makes a total of 1,82,69,341 rupees.

73. The settlement of 1171 proceeds upon the same principle; and, being nearly the same in amount, requires no remark. The addition to be made to it on the grounds of the preceding explanations, raises its amount to Rs. 1,82,62,254.

74. When Mahomed Reza Khan was invested with the charge of the revenues on the part of the Company, he re-annexed the several articles which had been separately collected by the Nizamut officers during Nundcomar's administration, as well as a proportion of the serf sicca. These additions were, however, more than counterbalanced by abatements.

75. Mr. Grant states the difference between the settlement of Mahomed Reza Khan and that of Nundcomar at 78 lacs. I rely upon my authorities, the authenticity of which I have no reason to doubt. A statement of the progressive decrease from Cossim Ali's settlement to that of Mahomed Reza Khan is given in the Appendix, (No. 8,) and the abstract of it is as follows:—

Net decrease in the settlement made by Nundcomar, on a comparison with that of Cossim Ali Khan.

In 1170,	... ..	Rupees...	5,84,95,691	17	1
In 1171,	... ..	" ...	70,87,151	0	0

Total Rupees	...	58,56,65,710	18	1
Net decrease allowed by Mhd. Reza Khan in 1172...	...	2,23,32,421	16	2
Total difference between the settle-ment of 1169 & 1172	...	8,08,99,006	4	3

76. The only just criterion for ascertaining the propriety of this decrease, is a knowledge of the state of the district in which it

took place; on any other principle, the conclusion must be vague and indefinite.

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77. I have no hesitation in acknowledging my opinion of the propriety of a remission generally, since I entertain the strongest conviction, that Cossim Ali's demand was a mere pillage and rack-rent; no satisfactory proofs have yet been produced to refute this assertion which is established on strong presumptive evidence. We might at this time, by means similar to those practised by Cossim Ali, increase the receipts of revenue to a fourth or third perhaps beyond their stated amount; but the public interests would afterwards suffer in a greater proportion, and no prudent man would advise, nor any one possessed of humanity make the attempt..

78. If the labour attending the research would produce any practicable advantage at this period, the decrease for the four years might be traced, through all its detail. In the four principal zemindars of Rajeshaye, Dinagepoor, Nuddea, and Beerbhoom, it amounts to 34,70,562 in part of the whole sum of 80,09,900; this remission in the succeeding years was again partly re-annexed to the assessment of these zemindars. I shall only observe in this place, in opposition to Mr. Grant, that the decrease in the settlement of Cossim Ali did not, according to my information, take place at the moment of the transfer of the Dewanny; that the sum of Rupees 58,405 was admitted in 1763 by Nundcomar, and that the reasons with which he attempts to support this assertion are ingenious, but not solid. Admitting the documents upon which I rely to be authentic, his premises are done away, and the conclusions altogether vanish.

79. That Nundcomar and the Nabob Mahomed Reza Khan derived advantages from their administrations, and that these advantages were independent of the public settlement, I shall not dispute. The profits of agency have always been taxed in Bengal; Nuzzahs and Nuzzeranahs are as ancient as the Government; some allowance through him to estimate it, I know not, may therefore be made on this account, as a deduction from the revenue of the State; but whatever may be assumed on this ground, the actual distress which Mahomed Reza Khan suffered, as long ago as the year 1775, and the repetition of them since that period, are such as he would not have submitted to, if he had possessed the means of stopping the clamours and importunities of his creditors. I know, that at this moment, his most valuable effects are mortgaged for debts which he cannot discharge, notwithstanding the liberal income which he derives from his public allowances and jaghire; and I have myself interposed, on more occasions than one, with his other friends, to avert the operation of the jurisdiction of the Supreme Court upon him, to which he had made himself amenable by express bonds extorted from his necessities. This observation is suggested by a remark of Mr. Grant.

80. I shall now state a comparative account of the settlement of the Dewanny lands in 1172 Bengal style, with that for the year 1193, ending in April 1787. I make choice of this period in preference to a later date, because the accounts of it are complete, and the variation which has taken place in the amount of the settlement during the two last years, is very small and immaterial to the discussion. The comparative statement in abstract is as follows :—

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DEWANNY LAND.

	Gross Settle- ment.	Deduct Charges and Allowance.	Net Settle- ment.
B. Yr. 1172 or 1765-6 A.D.	1,60,78,264	10,29,931	1,50,48,333
B. Yr. 1193 or 1786-7 A.D.	1,49,54,808	4,18,469	1,45,36,338
Difference...	11,23,456	6,11,462	5,11,995

81. The first line of the statement is extracted from Mr. Grant's Analysis, and the second from the records of the Revenue Accountant General. The following remarks may be necessary to elucidate the comparison :

82. The gross sum stated as the assessment of 1172, comprehended all that, publicly demanded from the Dewanny lands under every denomination. It includes the rents of the salt lands, and duties of all kinds; the charges deducted are those entitled *Muzcoorat* and *Sebundy*, or fixed allowances, and charges of establishments; and the third column contains the sum realizable for the Company.

(Appendix, Nos. 11 & 12.—
These Accounts are prepared
from the Records of the Cas-
tom House by the Secretary of
the Board of Revenue.)

83. The gross sum of assessment for 1193 is independent of the two following articles, viz.:—

Amount customs actually realized, ex- clusive of charges	Rs. 6,23,16,801
Salt duties transferred from the Salt Department	6,67,36,152
Sicca Rupees ...	12,90,52,953
Deduct difference between the Gross Jumma of 1172 and 1193, as above...	11,23,456

Remain excess in the Revenues of 1193,
Sicca Rupees 1,67,07,353

If the comparison be made between the
next assessment of the two periods
the excess will be greater.—Amount

Customs and Salt duties as above ... 12,90,529 5 3
Deduct difference stated ... 5,11,995

Excess Sicca Rupees ... 7,78,534 5 3

84. As the customs collected at Calcutta and Chittagong belong properly to the Ceded lands, and those collected at Chawsa and Patna to Behar, I have not inserted their amount; but that of the collections of Dacca, Houghly, and Moorshedabad only, as forming part of the revenue of the Dewanny lands.

85. In like manner, the salt produced in the 24 Pergunnahs, and Chittagong, belonging properly to the Ceded lands, I have stated only the Rowanna duties on the quantity produced in the Dewanny lands of Hidjellee, Tumlook, Roymongul, and Baluah, including that part of the Hidjellee salt made in Midnapoor.

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86. It is to be observed, that the charges stated in the abstract of 1193 are those only, which might be considered as transfers, such as allowances to the zemindars, canongoes, charitable donations, pensions, cutcherry charges, &c., for which the zemindars receive credit in their accounts with Government; and I have, to avoid all objections, admitted some which are clearly disputable and might be rejected. My object is to compare what we demanded from the Dewanny lands in 1786-7 with the sum assessed upon the same lands in 1765, and I have therefore admitted as a deduction from the gross demand, that part of the charges for 1193, or 1786-7, which is or may be paid by receipt, lest it should be objected to as a nominal jumma, because part of it might even be discharged in account, without being collected. The remainder to be paid, must be actually levied from the country.

87. The other expenses incidental to the Revenue Department, consisting of allowances to Collectors and their Assistants, charges of their establishments, Dewanny and Fouzdarry Adawlut, &c., have no connection with the object of the present comparison. The appropriation of the amount received, with the propriety of that appropriation, forms a distinct consideration.

88. Thus it indisputably appears, by any mode of comparison, that in 1786-7, the revenues of the Dewanny lands of Bengal, forthcoming to the State, were actually more than in 1765-6; and if the collections of the two years be compared, we shall find the result equally favourable.

89. But, exclusive of the above excess, we are also to take into consideration the profits of the salt, which I cannot at present determine, and which are to be added to the excess above stated.

90. The net assessment of Bengal and Orissa, observing the prescribed rules in the deduction of charges, stand thus for 1193:

Appendix No. 10.	Dewanny lands	Rs. 1,45,36,338	13	12
	Ceded lands; viz, Burdwan, 24 pergunnahs,			
	town of Calcutta, Punchyungong, Chittagong, Midnapore, Jelasore	61,49,991	12	8
	Tahna Behar, acquired since the Dewanny.	73,07,111	1	1
	Total..	20,75,94,027	9	1

Customs and Duties	2,51,14,005	0	1
Resumption of alienated lands in Midnapore	82,579	12	2

Sicca Rupees.. 2,33,53,382 5,13

91. The net settlement in 1763, for the Dewanny and Ceded lands, exclusive of the sayer and customs of the town of Calcutta, according to Mr. Grant, is 2,56,24,223

Add Midnapore, not included in this account,
and rated by him at 11,00,000

Total Sicca Rupees... 2,67,24,223

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92. The difference between the two totals is, without fractions, 33,70,840; but if we are to take in the profits of the salt, not included in the total net assessment of 1193, the amount of which having been variously stated by Mr. Grant, and the Comptroller of the manufacture, has not yet been determined: the difference will be less.

93. Against this conclusion it may be urged, that the profits of the salt, arising from an alteration in the mode of managing that branch of the revenue, ought not to be brought into the calculation. Without considering the validity of this observation, I shall content myself with stating the fact, leaving to the reader to form his own judgment upon it; remarking only, that as salt in Bengal is universally an essential to the existence of the inhabitants, the effect of the enhanced price of this article, upon the rents levied from the ryots, exceeding a hundred per cent. what it was in 1765, is to be considered, in forming a determination.

94. In tracing the progress of the assessment since the acquisition of the Dewanny, we find that its amount has generally been fixed, by conjectural estimates only; and hence it has happened, that the impositions at one time have been too heavy to be discharged, and remissions have been granted with almost the same facility with which the increase was demanded. A knowledge of the emoluments enjoyed by the zemindars and farmers, on a suspicion that they existed, has occasioned an augmentation of the assessment. Representations of real or pretended losses have procured, an abatement in it.

95. The professed object of the Committee of Circuit in 1772, was to ascertain the real value of the country, by letting it in farm for a term of years to the highest bidder. It was conceived that the natives were better informed of the value of the lands than their rulers, and that few would engage to pay what they could not find means to discharge. The event however disappointed expectation, and this settlement before the expiration of the leases, existed, I believe, in no place, upon its original terms.

96. The farmers acting upon the principles of Government found their estimate of the profits fallacious; they did not exist, or what was to them, the same, could not be realized. Complaints of inability to discharge the settlement were preferred from all parts of the country, and the Government in my opinion adopted the wisest alternative, that of lowering it. To have compelled the persons who had made themselves responsible for the revenues under such circumstances, to stand to the terms of their engagements, would have established universal oppressor; for ignorant as most of them were, of the actual resources of the country, and incapable of ascertaining them, extortion could alone have supplied the funds, for acquitting themselves of their obligations, supposing those funds to have really existed.

97. The settlement of the Committee of revenue in 1781 was made upon similar principles. It is true that the lands were not let out to the highest bidders, and in general, the zemindars had a preference; but the increase levied from the country was not regulated, by an accurate knowledge of its resources. The khalsa accounts compared with such other information as could be obtained of the state of the districts, furnished the materials for fixing the amount of the assessment.

98. It has been the object of this Government to raise as large a revenue as it could, without distress to its subjects. They on the

contrary, equally attentive to their own interests, exert their ingenuity to procure a diminution in the amount of their contributions. Upon these terms, an Officer of Government, and a zemindar or farmer, when a settlement is to be concluded, meet. The former, looks to the highest amount of the settlement and collections for former years, and attempts to gain for his constituents what he deems them entitled to; the latter, pleads inability, and suggests a variety of reasons to show the necessity for lowering the amount. It may so happen, that both the demand may be right, and the facts stated in objection be just; that is, that resources may exist, which sufficiently counterbalance the affirmed losses, and which the zemindars or farmers will not discover; or the reverse may be true. In the former case, Government, by insisting upon its own terms, gains only, what it ought; but wanting accurate information of the real state of the district, and of the sources from which its demands are to be made good, is exposed to future deficiency, from claims which cannot be refuted. In the latter, the zemindar must either be dispossessed or become subject to distress, from which he is to recover by future exaction.

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99. This summary explanation of our proceedings in fixing the assessment of the country, shows one difficulty under, which I labour, in estimating what the amount of it should be. Let an application be made to any district in proof of what I assert. Take for instance Rungpoor, the revenues of which with various intervening augmentations and diminutions, most of them conjecturally made, stand for the years stated as follows:—

Bengal year. •			
Collector's letter, •	1169	A. D. 1762-3	- Rs. 1,29,324
dated 16th January 1787. }	71	—	64-5 5,09,182
	75	—	68-9 9,11,789
	78	—	71-2 11,01,743
	81	—	74-5 7,95,298
		—	81-2 9,47,188
	93-	—	86-7 7,39,244

100. The settlement of Rungpoor for 1178 was declaredly formed upon a *hustabood* or examination of the assets of the district; yet it was not realized within 1,87,128 rupees, for many of the component articles of the assessment, were merely conjectural; and one in particular, to the amount of 81,960 rupees, is called by the very term of conjectural increase.

101. If a question were asked, which of the above years we should adopt as a standard for estimating the revenue of Rungpoor, one person would take the highest, and another the lowest amount, and both would probably be wrong. Perhaps by tracing the various reasons assigned for the progressive increase and decrease, and by comparing the receipts with the demands; by ascertaining the circumstances of the season on which the eventual ability of any district to make good its assessment greatly depends, and contrasting them with those of other years; and, finally, by knowing in what manner the collections were made during that year; an answer approaching to the truth might be given.

102. The assessment of Rungpoor for 1193, is nearly a thirty-eighth part of the total assessment for all Bengal: and although variations in

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the same degree, may not prevail in every district, they will still be sufficient to point out the fallacy of reasoning from general statements, and justify an indulgence to conjecture upon this subject.

103. The settlement of Cossim Ali seems to me to have furnished the principal foundations of Mr. Grant's opinion, that the country is prodigiously under-rated; but he also appeals to many other arguments, some of which I shall now consider, without any particular attention to the order in which he introduces them.

104. First, the numerous taxes imposed upon the assul or original rent paid by the ryots since the Company's acquisition of the Dewanny, from which it is contended that the rents levied by the zemindars greatly exceed the demands of Government, which have not since been proportionably augmented.

105. The statements exhibited of these taxes are much too partial to warrant a general conclusion of this nature, which I do not think would follow from an unrestricted admission of the fact. This may be accounted for, upon other principles. A calculation, founded upon the observation, and applied to the zemindary of Rajeshahy gives the produce of that district at sixty-three lacks of rupees per annum. The manifest disproportion of this amount to the highest revenue ever imposed upon that district, and exceeding in a two-fold proportion the sum ever known to have been realized from it, is a strong presumptive proof of the fallacy of the calculation; which with me is decisive.

106. The truth is, that the mofussil or anterior records and accounts have undergone such variations in form and principles, as scarcely to admit of any conclusion, from a comparative statement of them at this period, with the same accounts twenty-five years ago, in proportion as imposts have been multiplied, the assul or original rent has fallen in its rate; and in some places, the revenues are principally made good from the superadded cesses. An accurate knowledge of the population and cultivation of the country, at the two periods of comparison; of the relative value of money; of the taxes formerly imposed; and of extra demands annually levied; is the test by which any just conclusion could be obtained from a comparison of this nature. Including the duties on salt, the general amount of the revenue has not decreased since we acquired the Dewanny. The premises therefore admit another conclusion, which I do not however contend for, that the burthen of the impositions was so heavy as to force the subjects of the State into exaction.

107. Mr. Grant, in one part of his Analysis, seems to consider the entire original gross produce of the lands of Bengal to be twenty krores of rupees. I dissent from his supposition.

108. It would be difficult to establish an unobjectionable standard by which the gross produce could be deemed unreasonable.

109. For this purpose, I assume as a fact, the ryots pay in a proportion of one-half of the gross produce of their lands, and I suppose the revenue collected by Government to be for Bengal two krores of rupees. I am willing further to allow, that the charges of collection, by which I mean those only paid by the zemindars, farmers, and other gradations of land-holders and renters, to be 15 per cent. upon this amount, and the intermediate profits between the Government and the ryots to be 35 per cent. more. This allowance upon the whole is very ample, and gives altogether three krores, which considered as one-half

of the gross produce only, the total would be then six króres. If to this again we are to add, the rents of the alienated lands upon the most exaggerated estimate, and considering that estimate as one-half of the gross produce only, the entire gross produce would not exceed Rupees 8,51,27,826, which is less by nearly one-and-a-half, than what Mr. Holwell rates it; and which in Mr. Grant's opinion, is as much below the true amount, as it exceeds the revenue actually forthcoming to the State. I do not pretend to have studied accuracy in this calculation, which is merely speculative; but it will not be deemed unfair by those who have had experience in the collections. It is sufficiently correct, to limit their demands for rent to one-fourth of the gross produce, deemed by Mr. Grant the sovereign's proprietary share; the actual collections upon the supposition of a resumption of all the alienated lands (which I deem impossible) would be equal only to their present amount.

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110. Secondly, The existence of alienated lands which Mr. Grant supposed would yield one crore and twenty-five lacks of rupees. This estimate is formed upon a rule of proportion, drawn from the ascertained accounts of the Ceded lands, and applied to the Dewanny lands.

111. From the records of the investigation set on foot in 1777, it appears that the alienated lands under the two distinctions specified, were as follows:—

	Begas.
Chackeran or land allotted for the maintenance of public servants...	12,04,847 5 0
Bazee Jumma or land held by Brahmins and others	43,96,095 0 0
Total Begahs...	56,00,942 5 0

And admitting Mr. Grant's calculation of alienated land in districts which were not exposed to the investigation, we must add begas 27,75,000 to the above, making a total of begahs 8,375,942-5-0; adopting his rate of one Rupee and a half per bega, the quantity would yield 1,25,63,913 rupees per annum.

112. The alienated lands have already employed much of my attention, and the subject has been frequently discussed on the public proceedings; I shall not repeat what is there recorded, but confine myself to general observations only, principally relating to the preceding calculations, and some remarks made by Mr. Grant.

113. I do not consider the *naikar* or *chackeran* to be a fund of which Government can with propriety avail itself for increasing the revenues; as I believe the actual charges of collections to be fully equal to the produce of the lands applicable to defray them, as far as those are ascertained.

114. The only part of the alienated lands, from the annexation of which any increase of revenue appears to me practicable, is that under the head of *bazee zemín*; the total of which, including for the sake of argument Mr. Grant's estimate for the districts not investigated, will be 71,71,095 begahs. But according to the rules adopted by this Government, such a portion only of the quantity is liable to resumption, as may have been alienated since the Company's acquisition of the Dewanny. We must exclude alienations, either originally admitted, or subsequently confirmed by authority.

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115. What this quantity may be, I do not pretend to ascertain with any degree of precision. By the principles upon which the investigation was conducted in Midnapore, and which have been since confirmed with no material variation, supposing the circumstances to be throughout similar, the resumption would yield 35 lacks of rupees. In Midnapore, the alienated lands amounted to begahs 2,00,863, and the produce re-annexed to the public assessment is 1,00,474 rupees.

116. I by no means allow, that the profits of the alienated lands are wholly enjoyed by the zemindars; on the contrary, I am of opinion, that they have been grossly defrauded by these alienations, as the Government itself: admitting the fact to be otherwise, and the zemindars to participate in the advantages of these secreted resources, I have every reason to conclude, that their profits are as little, generally speaking, as the Government ought to leave them.

117. The rates of assessment are so heavy upon the ryots in many districts, that I believe their capacity to discharge them, arises from their secretly holding lands which pay no rent. How far this may extend, I know not.

118. Lastly; the detection and resumption of alienated lands, particularly such as are possessed of Bramins and others, who have obtained them in charity, are operations attended with great difficulty and peculiar embarrassment to the Government and its officers; and such, as are not easily surmounted. Popular prejudices and humanity must be resisted, to accomplish it.

119. These considerations, must be opposed to all estimates of the alienated lands, considered as an available fund for increasing the revenue of Government; however indisputable the right of the sovereign may be to the revenue of lands separated, without his sanction and authority. The Mahomedan Government certainly tolerated these alienations, though not perhaps in the extent to which they have now arisen. This appears from Mr. Grant's Analysis.

120. That some advantages may be gained from this source, I have little doubt; what it may prove, I cannot ascertain, and I shall not conjecture.

121. Thirdly, The augmentation in the revenue of the Ceded lands, beyond the amount at which they were assigned to the Company: whence it is concluded that the Dewanny lands are equally capable of an increase on their assessment.

The following statement of the Ceded lands is contained in Mr. Grant's Analysis:—Assul Jumma of 1722;

Khalsa and Jagheer	...	...	27,05,826
Abwab in eight articles to the death of Aliverdy in 1756;			
with the serf sicca of Cossim Ali.	...	...	10,26,896
Kifayet of Cossim, in three articles, with Abwab			
Foujdarry of Subah Khan in part	...	...	2,97,204
Towfeer of Meer Cossim	...	...	87,179
			<hr/> 14,11,279
			<hr/> 41,17,105
Muzcoorat Sebundy, &c.	65,454
			<hr/> 40,51,651

122. His argument is founded upon a comparison of the above

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sum of 40,51,651, including a very moderate increase established by Meer Cossim, and the assessment of the Ceded lands, since levied by the Company. The exorbitant increase upon the Dewanny lands, took place in 1761 and 1762; and they were delivered over to us with a great part of it still remaining. The deduction therefore is not just, because the premises are not similar; on the contrary, as the revenues of the Dewanny lands in 1765, were much higher than they were in 1760, when we obtained possession of the Ceded lands, the latter might admit of an enhancement, when the former required abatements.

123. This reasoning will, I believe, be deemed fair, and a sufficient answer to the assertion to which it applies. I might farther, in opposition to it, contend, that if the Dewanny lands, since they came under our administration, had been as capable of increase as the Ceded lands, the revenues would have been proportionably enhanced. They have now been for eighteen years under European management, and various methods have been tried to augment the revenues of them. It can never follow, because one district yields a larger revenue than it formerly did, that another must; local circumstances may produce this effect, in one instance, which do not apply, in others. Exaction diminishes the resources of one district; whilst equity, moderation, and good management, raise those of another. And I might with equal reason argue, that because the valuation of some districts have diminished, remissions ought to be granted in all.

124. In opposition to the idea of enhancing the assessment, the following facts and observations appear worthy of attention:—

First. The diminution in the population from the famine of 1770, by which a fifth of the inhabitants, on the most moderate computation, is supposed to have perished. In 1784 the same calamity prevailed, though in a much less degree; and in 1787 many lives were lost in the Eastern provinces by inundations, as well as in the last year, from partial scarcity.

125. It has been contended, that the amount of the revenues realized in 1770 proves, the effect of the calamity to have been less fatal than is generally supposed. The consequences resulted from the additional burthens imposed upon those who escaped, and which the enhanced price of grain and other necessaries of life enabled them to discharge.

126. That the increase of population in Bengal is rapid, seems obvious to common observation: but whatever estimate we may form upon this subject, it may be reasonably concluded, that the productive labour of the country is less at this period, than it was before the calamity of 1770.

127. Mr. Grant maintains the reverse of this assertion, and contends for an increased population, with reasons derived from the augmented consumption of salt.

128. This argument rests upon so many hypothetical circumstances, that I think it can never warrant a satisfactory conclusion. I deem it impossible to ascertain with accuracy the exact quantum of the manufacture and consumption in the year 1765. From the calculations regarding population, a period of eighteen years for the recovery of a fifth of the inhabitants, considering at the same time the deductions to be made for subsequent calamities, I believe insufficient: I do not profess myself well informed upon the subject.

129. Secondly, It is a certain fact, that the zemindars are almost

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universally poor. This assertion, if doubted or disputed, may be required into with respect to the zemindars of Rajeshahy, Beerbhoom, Jessore, Nuddea, Dinagepoor, and Salsyka; to whom I do not mean to restrict it. Justice and humanity called for this declaration, in opposition to insinuations of another tendency, and to the positive assertions of a member of the Board of Revenue, that the zemindars are wallowing in wealth and luxury.

130. I do not, however, attribute this fact to the extortions of our Government, but to other causes, which I shall hereafter point out, and which will be found sufficient to account for the effect. I am by no means convinced that the reverse would have taken place, if the measure of our exactions had been more moderate.

131. Thirdly, The Company are merchants as well as sovereigns of the country. In the former capacity, they engross its trade; whilst in the latter, they appropriate the revenues. The remittances to Europe of revenues, are made in the commodities of the country, which are purchased by them.

132. Whatever allowance we may make for the increased industry of the subjects of the State, owing to the enhanced demand for the produce of it (supposing the demand to be enhanced) there is reason to conclude, that the benefits are more than counterbalanced, by evils inseparable from the system of a remote foreign dominion.

133. From Mr. Grant's Analysis it appears, that, exclusive of remittances by bills, of which a considerable proportion was probably sent in specie by the drawers to answer them, the sum of eight krores twelve lacks of rupees was actually sent in specie to Delhi, during Sujah Khan's viceroyalty, in a period of ten years and a half. I may perhaps be warranted in assuming, the sum of one kroe of rupees as the amount of the annual remittance from Bengal and Behar to Delhi in specie, for the period stated; and the total in British money may be rated at ten millions and a half.

134. Whatever superabundance of wealth we may suppose then to have existed in the country, it is evident that, as the circulation does not appear to have been affected, these enormous drains must have been replenished by very large returns; and the fact itself proves an extensive commerce as the means of providing these returns.

135. Every information, from the time of Bernier to the acquisition of the Dewanny, shows the internal trade of the country, as carried on between Bengal and the upper parts of Hindostan, the Gulf of Moro, the Persian Gulf, and the Malabar Coast, to have been very considerable. Returns of specie and goods were made through these channels, by that of the Foreign European companies, and in gold dust for opium, from the eastward.

136. But from the year 1765, the reverse has taken place. The Company's trade produces no equivalent returns. Specie is rarely imported by the foreign Companies; nor brought into Bengal from other parts of Hindostan, in any considerable quantities.

137. The exports of specie from the country for the last twenty-five years have been great; and particularly, during the last ten of that period. It is well understood, although the remittances to China are, by the Government, provided by bills, that specie to a large amount, has been exported to answer them; in the same manner, great part of the sums sent by bill of the shroffs to Bombay and Madras, travel over the Peninsula in bags. Silver bullion is also remitted by indivi-

duals to Europe; the amount cannot be calculated, but must, since the Company's accession to the Dewanny, have been very considerable.

138. During the last two years, a considerable discount has been taken by the shroffs upon the exchange of gold mohurs. Every mode of enquiry, both public and private, has been adopted, for ascertaining the cause of it, but without success. The fact is chiefly confined to Calcutta, where the gold mohurs almost exclusively obtained a general circulation; but the effect is felt in all commercial dealings throughout the country.

139. We have no authority to conclude, that any sudden cause had taken place to produce this consequence; and we have reason to presume, that it has been greatly enhanced by the artifices of the shroffs and money changers. The occasional effect of the remedies applied to stop these evils, proves the supposition; but my opinion, confirmed by the sentiments of many others, is, that the foundation of this discount existed in the reduced quantity of silver, without which it could never have been practised or enhanced; in the enormous degree to which it arose. The depreciated state of the silver currency throughout Bengal, is with me also a confirmation, though not a necessary consequence of a diminution in the quantity of silver.

140. Upon the whole I have no hesitation in concluding, that, since the Company's acquisition of the Dewanny, the current specie of the country has been greatly diminished in quantity; that the old channels of importation, by which the drains were formerly replenished, are now in a great measure closed; and that the necessity of supplying China, Madras and Bombay, with money, as well as the exportation of it by Europeans to England, will contribute still further to exhaust the country of its silver.

141. If we were to suppose the internal trade of Hindostan again revived, the export of the productions of the country by the Company must still prevent those returns which trade formerly poured in. This is an evil inseparable from an European Government.

142. It is obvious to any observation, that the specie of the country is much diminished; and I consider this as a radical evil, which, without some unforeseen changes, will progressively operate to affect the British interests in Bengal. The real quantity required for the circulation of the country, considering the expedition with which returns are made, may be comparatively moderate; but an annual diminution of that amount, whatever it may be, must by degrees affect the circulation. I do not imagine that large sums are now, as formerly, hoarded. The advantages derived from the purchase of paper afford a temptation to the natives in Calcutta, with whom the riches of the country almost exclusively center, to bring their stock to market; and if this observation be deemed well founded, the circulation may in future be still further affected, in proportion as the Company discharge their paper debt.

143. To form a correct judgment of the weight of the assessment upon the country generally, we ought to possess the following data:—

First.—A knowledge of the rents actually paid by the ryots, compared with the produce of their labour.

Secondly.—Accurate accounts of what the zemindars and farmers collect, and of their payments to Government.

Thirdly.—Detailed accounts of the alienated lands, showing the quantity of them, the person by whom they were granted, the dates of

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the grants, and those by whom they are now held; in order to deter-
mine how far a resumption should take place.

144. All the material part of this information is wanting; and to procure it, would require much time and indefatigable research. But there are certain points connected with it, which are ascertained; and these may enable us to adopt some probable conclusion, though less certain than what the premised information would afford.

145. I believe that the ryots in Bengal are generally taxed in a proportion of one-half of the produce of their labour, and we must therefore admit that the assessment with respect to them is, full as much as it ought to be, supposing it even to be one-third; that it is so, seems the general opinion, whether the stated proportion be just or not; we also know from observation and experience, that the mode of living amongst the zemindars is neither ostentatious nor expensive; and that the proportion of the collections left to them, does not exceed one-tenth of their amount; and as we have the clearest evidence that they are in general needy and embarrassed with debt, we may without hesitation pronounce, that their profits are not immoderate.

146. Amongst these conclusions, it may be stated, that much collusion exists in the collection of the rents and revenues; and that it is practised both by the ryots and zemindars, as well as by the intermediate classes, and more particularly by the head ryots or munduls. But from what I can collect upon this subject, by my own enquiries and from the reports of the Collectors, I should rather suppose that the detection of these abuses would prove of advantage towards the equalization of the demands for rent, than productive of any considerable increase, the practicability or amount of which, is not within the bounds of conjecture.

147. The resumption of alienated lands is a separate resource, which may add to the revenues without imposing new burthens upon the ryots or zemindars, provided that in the execution of it, an allowance be made for those situations where the produce of these secreted tenures, is at present applied to the discharge of the public rents of other lands.

148. Any decision with regard to the assessment upon the country which may be formed from general statements of the demands only, is liable to be fallacious, and at the best can only be probable. Authentic accounts of the revenues actually levied from the country for a continued series of years, where the circumstances of it with respect to cultivation, population, specie, and commerce, can be proved to be similar, or where the difference can be ascertained, may furnish a standard for comparison at a future period. Adopting, however, the accounts referred to in this discussion as a test, the actual revenues of the Bengal year 1193, terminating in April 1787, will, upon the whole, be found to exceed the receipts of any year before Cossim Ali, whose settlement I reject as any fair standard of comparison. The difference between the amount of the settlement of the first year of the Dewanny and that of 1193 or 1786-7, is upon the whole, in favour of the latter, without including the profits on salt; for the decrease in the land revenues is more than made up by the customs and duties; and when we reflect upon the annual diminution of the specie from that period until the present time; when we consider the effects of the famine and subsequent partial scarcity and calamities, with other arguments which have been stated, we may perhaps pronounce the present assess-

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ment, nearly equal to what it ought to be. I state this conclusion, with an exception of any increase which may arise from a resumption of alienated lands made with a due consideration of the circumstances attending them.

149. This conclusion is deduced from comparison of abstract accounts, and from arguments of a general nature; and upon these grounds, it may be just. When the information which has been furnished by the Collectors upon their respective districts is taken into consideration, we may perhaps be enabled, by a more particular examination and comparison of the revenues and circumstances of each, to adopt a more accurate result regarding the total assessment; for I am willing to admit, that the revenues of some districts appear to be decreased with sufficient reasons assigned, others on the contrary may be rated too high. I shall not hesitate to renounce my present opinion, if in this examination I should see cause to warrant it, but I rather believe that it will confirm the sentiments which I have expressed.

150. Mr. Grant computes the gross revenue of Bengal, expedient and proper to be drawn into the royal exchequer, at 5 krores three lacks of rupees, and estimating the charges incidental to the collections at fifty-six lacks, leaves for the Company a clear revenue from the subah of four krores forty-seven lacks, including a positive resumable yearly defalcation of at least two krores of sicca rupees.

151. I neither admit his estimate nor his conclusion; both which I deem wholly unsupported by established facts or solid arguments. No man of experience, I believe, will assert that the country exhibits any external signs of this prodigious wealth; it is not to be discovered, in the accumulation of the ryots or zemindars, nor to be accounted for, in the extravagance of the latter. In tracing the revenues of the country for a period of more than two hundred years, we find no statements to justify Mr. Grant's calculations; neither the abilities of Jaffier Khan, nor the attempted extortions of Cossim Ali afford any support to them. The discovery was reserved to the present period; but until better proofs be produced in support of it, I trust to the wisdom of all periods to decline adopting his estimate as any principle of action.

152. In recording my opinion in opposition to the arguments and sentiments expressed by Mr. Grant, I disavow every idea of speaking lightly of his Analysis. The labour and ingenuity of his researches are highly meritorious; they display a superior degree of knowledge and abilities, which I most readily admit and applaud, and am happy to avail myself of them whenever I can, with practical experience, in the collections and management of the revenues, which Mr. Grant does not profess to have acquired. He might have found many reasons to distrust the reality of his speculations; and still more, the possibility of reducing them to practice. On this point, indeed my sentiments are absolutely irreconcilable with those which he has adopted. I am well aware of the embarrassment under which the Company labour, from the enormity of their present debts; and if the resources of the country afforded in my opinion available means for diminishing the burthens equal to what Mr. Grant supposes, I should not hesitate to recommend an attempt for securing them; but convinced as I am, that the attempt would be unsuccessful and distressing, the obligations of my duty impose upon me the avowal of this conviction.

153. I shall now proceed to consider a question of the first impor-

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tance;—by what mode of agency the collection of the revenues of this country can be made, with the greatest advantage to the Company. The Court of Directors have in fact decided it, and I might content myself with recommending measures in conformity to their decisions, without discussing the propriety of them; but I deem it my duty to record the observations suggested by my own experience, which will either afford new reasons in support of the resolutions adopted in Europe, or furnish matter for future consideration and decision.

154. There are three modes of which the revenues of the country may be realized for the State. First, by employing officers for this purpose on the part of Government, to collect them immediately from the ryots or lower denomination of tenants, without the agency of the zemindars or farmers. This mode of management is usually termed *khas*; the inferior agents and receivers under the Collector are chosen by him, and have fixed salaries allotted to them.

155. The due and successful administration of this plan, supposes sufficient knowledge and experience in the Collector employed, with respect to the rent and land, to regulate all the detail of the settlement and collections, as well as time and application to go through with it, the Mofussil account should be examined; the charge of the inferior agents, whether employed to collect the rents of a village or pergunnah, should be inspected; and curtailed where exorbitant; the number must be regulated; and the rent of each village and indeed of every ryot ought to be adjusted.

156. The advantages attending this mode of settlement, in speculation are these: The Collector has it in his power to reduce the excesses where they are burthensome, and to equalize the assessment paid by the lower classes of ryots; it affords him an opportunity of ascertaining the resources of the district, to acquire a knowledge of any improper reductions which have been made in the rental, to afford relief where wanted, to encourage improvement, and to establish such regulations as he may deem best calculated for the security of the cultivators of the soil, against present exaction and future oppression.

157. It ought also to be the most productive, by bringing to the account of Government the profits of intermediate farmers and contractors, as well as the produce of their frauds and embezzlements.

158. The objections to the plan and its disadvantages are these:—That it presumes a degree of knowledge, experience and application in the Collectors, which is rarely to be found or attained: It may exist in these of the present day, without any assurance that it will be found, in their successors. The selection of proper inferior Agents depends upon them; and their fidelity and exertions, from the Dewan and officers in his Cutcherry to the lowest deputy, will be in proportion to the ability and vigilance of the superintending officer. If incapable of examining the accounts of his agents, and of detecting the fallacies of them, he will be exposed to constant imposition, and the public loss will be proportionably great. The same effects would follow from indolence.

159. The Government is not secured, with respect to its revenues, by any specific engagements; it must stand to all losses and accident of seasons; where the ryots fail or are unable to pay, there is no remedy, and the annual amount of the revenues must be subject to considerable variation. The native officers employed in the detail of the business are only bound to a responsibility generally for the faith-

ful discharge of the trust reposed in them, and to account for what they collect.

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160. The Board of Revenue can exercise little control over this mode of management, but must rely upon the conducting officer; the detail is too minute for their inspection.

161. Where the operation is applied to the lands of a zemindar, he remains idle; or, what is worse, employs himself secretly to counteract the success of the Collector, and a subsistence must be allowed him by the Government.

162. In general it will be found, that the settlements attempted upon this plan, have proved unsuccessful under our administration. It was however often executed by the Mahomedan Government, who entered into all the details of the business, and examined the accounts of the amil or Collector with rigour and minuteness. Whether, for this reason, it ought to be attempted by us, or not, remains to be decided.

163. In the execution of a khas settlement, as usually performed, the details which I have described are seldom entered into; and it means little more than delegating authority to the Collector of a district, to conclude specific engagements with farmers or with petty landholders for the rents of the several pergunnahs and divisions, instead of entering into an agreement for the revenues of the whole zemindary, with the proprietor of it. These engagements are more or less detailed, at the discretion of the Collector. The principal advantage attending this mode of management, is the probability of larger receipts. That rests upon the supposition, that the zemindar declines engaging for the revenue of his lands, and that the resources of them are equal to the assessment on them; as well as to furnish a provision to the zemindar upon the Collector's knowledge of these emoluments, and upon his ability to collect them. With regard to the persons with whom he may enter into engagements, a comparative advantage may arise to them; that of a better security from contracting with Government, than with the zemindar; but this ought not to be the case, where the Collector knows and discharges his duty. In other respects, the plan combines many of the evils attending the farming system; which is now to be considered.

164. The conveniences of collecting the revenues by farmers are few and small; whilst the disadvantages are many and great. It is certainly easy and simple to contract with a farmer for the revenues of a district; and this is all that can be said for it. Experience proves that it is fallacious in point of security, for the farmers and securities both fail; and that it is oppressive in its execution. The engagements with a farmer, from a deficiency of local knowledge in the officers of Government, can seldom be made with sufficient precision to prevent impositions on his part; and the subsequent attempt to redress them, generally affords him grounds for claiming remissions. A temporary farmer never looks to future improvements; and the system opens a door for the introduction of persons in the management of the collections, who ought ever to be excluded; those who are in the service of Europeans, and whose influence: But as it stands universally condemned, there is no occasion to detail inconveniences, which are acknowledged. The partial admission of farmers may perhaps take place on the grounds of necessity, as a remedy against greater evils.

165. The third mode is to make a settlement with the zemindar.

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dars; and upon this subject I must apologise for being diffuse.

166. The situation of a zemindar combines two relations; one, which originates in the property of the land, a portion of the rents of which he pays to the State; and the other, in his capacity of an officer of Government, for protecting the peace of the country, and for securing the subjects of the State from oppression. An extent of country, yielding a proportion of one krór of Rupees, equivalent to a million sterling, is the property of the zemindars of Burdwan, Rajeshahy, Dinagepore, Nuddea, Beerbhoom, Bishenpore, and Jessore.

167. If we consider their relative situations; the importance of the character will be apparent. Justice, integrity, moderation, humanity, a knowledge of their own rights and those of their tenants, an attention to business, and an acquaintance with the detail of it, ought to be their characteristics. Setting aside the moral part of their characters, I shall more particularly consider how far they possess the two last qualities mentioned, without which the former must be in a great measure, silent unproductive virtues.

168. With respect to the zemindars generally, opposite opinions, as is the case upon most subjects in this country, have prevailed. By some the zemindars have been considered as the natural guardians and beneficent protectors of the ryots, and as the objects of their esteem and veneration. By others, they have been decried as an useless, idle, oppressive race, practising every species of extortion, or countenancing it by their inactivity and ignorance.

169. If a review of the zemindars in Bengal were made, it would be found that very few are duly qualified for the management of their hereditary lands; and that, in general, they are ill-educated for this task; ignorant of the common forms of business, and of the modes of transacting it; inattentive of the conduct of it, even where their own interests are immediately at stake, and indisposed to undertake it. Women of this denomination are, by their own laws and customs, secluded from all immediate interference. Minors, from their natural incapacity, are in the same predicament.

170. Let a zemindar be asked, what are the rents, and rules for demanding and fixing them, in his district, or in any part of it; what is the assessment of any pergunnah; what is the particular produce of any part of it; whether that produce has increased or declined; what manufactures are established in it; in short, let the questions have any reference to the internal detail of the business and state of the country, his replies would probably be the same, as if he had never entered it, or he would refer to his Dewan or some officer for information. On one point, he is always clear and explicit, the inability of his lands to pay the assessment; nor will he hesitate to state the decline of cultivation, as the cause of it; although, if true, it must have been chiefly owing to his own bad management.

171. The business in general, is exclusively transacted by the zemindary servants; and all that the principal looks to, is a release from the trouble of attending it, an exemption from the importunities of Government, and a sufficiency to gratify his wants, present or anticipated. In their houses the zemindars are treated with respect and attention by their domestics; and are flattered, soothed and served, in proportion to the hopes, fears and interests, of the parties concerned. But although the power of dismissal and appointment of their servants rests with them; and although this power is employed as a source of traffic

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and emolument, the zemindars are as much dependent upon their servants, as the latter are upon them.

172. Their ryots have seldom access to them; and when they are permitted to approach them, or force an intrusion with complaints and petitions, they are dismissed with a reference to the Dewan, or perhaps sent back to their houses, with an order, in the name of the zemindar, which the former has dictated: nor is the sale of justice uncommon with them.

173. The avowal of their hereditary rights, and the great regard paid to them by the British Government, has inspired the zemindars with an idea that these rights are indefeasible: very few instances have indeed occurred to contradict it. This opinion is propagated, with the same conviction, through all the classes of Talookdars and ryots within their jurisdiction, and hence they have acquired a permanent influence over all their tenants. Its operation of late years has seldom, I believe, proved beneficial to the country. In one respect, it has been sometimes attended with great evils, that of preventing the ryots complaining against exactions; for the latter reason this way, "although we should now obtain redress, we shall in future be exposed to resentment."

174. The ignorance of the zemindars, and their great inattention to the management of the concerns for which they are responsible, is as deplorable as it is universal. I shall detail some of the consequences attending it.

175. They seldom know the principles upon which Government acts with regard to them. Every transaction is misrepresented; and those which proceed from a sense of justice or moderation in the ruling power, are explained to have been effected by intrigues, or the successful applications of influence.

176. All the principal zemindars have vakeels or Agents in Calcutta, whose business is to inform them of what passes, or is supposed to pass, regarding them. The habit of intrigue, and of attempting to obtain, by indirect means, that which, if proper, would be accorded as a matter of course; and, if improper, by none, is of such long standing, and so inveterate as only to be eradicated by time. Hence it happens that when a zemindar fails in obtaining his object, he imputes it to a want of interest in his solicitors, or perhaps to other motives more injurious to the reputation of the Government and its officers; and when he succeeds, the credit of administration is not raised with him.

177. But the effects of misrepresentations upon ignorance, are far more extensive. The zemindars are encouraged in disobedience and evasions; they are taught to ascribe to the favour and indulgence, or to the resentment of individuals, the censure or compliance of the supreme power, and they are made to believe that every thing depends upon intrigue, without any relation to system or to principles. The common variations in the practice of a Government, where uniformity is not inviolably observed, will add strength to these sentiments; and the zemindars of course adopt them, as rules of conduct.

178. But the most serious consequences of the ignorance and incapacity of the zemindars, are those which affect their ryots. Let the situation of a man, in this predicament, at the head of a large zemindary, the management of which is intricate to a degree, be considered. Nothing can be more evident, than that he must be exposed to endless frauds and impositions. His head farmers obtain leases, at an under value, for private considerations paid to the managing officer, or, by the same means, remissions at the close of them. Impositions

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prevail through all the gradations of renters to the ryots: hence proceed alienations of land, unknown to the zemindar or his officers; deductions in the rents of some tenants, made up by augmentations, on those of others; fabrications and mutilations of accounts, at the end of a lease; fraudulent concealments, for temporary stipulations; the perpetual introduction of new taxes; conciliatory remissions, at the commencement of a lease; and arbitrary impositions at the expiration of it, with the endless catalogue of abuses, which perplex mofussil accounts, and render a remedy difficult.

179. I wish to make these remarks intelligible to those who have had little experience of the facts on which they are founded. Perhaps the following detail may, for this purpose, be of use.

180. A zemindar, possessing an extensive district, having made a settlement with Government, relets, in portions, to several farmers; they again, make over their leases, in whole or in part, to others; and these again, to renters of inferior denominations. To reverse this operation, the ryots, who cultivate the soil, pay to a head ryot, mundul or gomastah, of which each village, according to its extent, has one or more; these to a renter of two or three villages; he, to a farmer of a terf or division, comprehending several; and so on, through the farmers of a pergunnah to the zemindar; and ultimately, to the officer of Government.

181. This is the description of the detail of business, in most of the principal zemindaries. If, in some, the zemindars should employ their own officers, it diminishes the gradations but little. It is only in the smaller zemindaries and talookdarries, and that not invariably, that the proprietors collect the rents from their ryots: in general, they are far removed from them.

182. Where the fundamental principle of the collections is not fixed, it will not be surprising, that in every district, there should be a constant struggle between fraud, exaction and concealment. Where a zemindar knows nothing beyond his engagements with his own immediate farmers, and those imperfectly, the operation must be extensive.

* *Sic in orig.*

The zemindary officers, exclusive of the *bids, derived from a regard to their own interests, are seldom sufficiently informed of what passes in the numerous stages of the business.

183. The following quotation from an address of the Collector of Rajeshahy, is in point: speaking of that extensive zemindary, he says,

“184. The people in this country have eternally in their mouths, ‘the necessity of distinguishing between sudder and mofussil; by which they mean, in this instance, the difference between the general knowledge that can reach the governing power, compared to the real state of things in the detail. The deputy, in his Pergunnah Court, if he never leaves it, will form a very defective judgment of the state of his village; the zemindar, if he relies upon his deputy or Dewan, will know as little of his pergunnahs.”

185. He adds a reflection, which, though not strictly applicable in this place, is too important to pass unnoticed: “What comparative knowledge a temporary Superintendent of collections can obtain, with whatever labour, need not be told; he may often be working, both day and night, upon the most mistaken principles, and acquiring, not knowledge, but confirming error.”

186. I have assigned to incapacity and want of application in the zemindars, what has been attributed to worse motives; but this, I believe,

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is certain, that whatever their follies or vices may be they are themselves the principal sufferers. It is not from profusion, or from the exorbitancy of the demands of Government, that they are generally, at this time poor and in debt. Ignorance and inactivity have loaded them with the responsibility of discharging obligations which they might, perhaps with moderate abilities and attention, have avoided.

187. The preceding description will explain an observation which has formerly been made, that the apparent justice of restoring a zemindar to the management of his lands, has not always proved conformable to humanity. The ruin of the zemindar of Baldacaul, who was neither a minor nor female, is a direct proof of it; many instances of real distress, the consequence of this measure, might be exhibited. Nothing perhaps has more embarrassed the officers of Government, than to unite the justice of the measure, with the protection of the zemindar's property. The attempt has often been defeated, when the utmost consideration and labour have been bestowed upon its accomplishment; and it has been sometimes found, that the only method for insuring this object, was to let the lands in farm, and provide a separate maintenance for the zemindar. Even there, the very means have been employed to defeat the end proposed, and the sums which were destined to the substance of the zemindar, have been dissipated by his servants in unavailing intrigues for his restoration to a nominal trust; and their access to real power, or the pretext, has been used to cover their own frauds.

188. The opposition which often subsists between a Collector of Government and a zemindar, has been held forth to public observation, in innumerable instances; the object of both ought to be the same, but they seldom agree. This also may be attributed to the ignorance of the zemindar, and the intrigues of the zemindary servants, contending for influence, which are equally directed to the subversion of the Collector's authority, and of the power of each other.

189. When a Collector attempts to check abuses, the zemindar is made to believe that his authority is annihilated; if he restrains exactions, that the sources of the revenue are narrowed; if he controls the conduct of the zemindary officers, that he acts from a wish to take the management into his own hands. Hence representations on one side, intrigues on the other, the ryots are ushered in as complainants, and every mode exerted to infuse suspicions of the integrity and conduct of the Collector. In the district, an underhand influence is employed to counteract legal authority, and universal confusion prevails. The Collector complains that his power is subverted; and the zemindar that he is oppressed. The impartiality of Government exhibited in patient investigation, has been imputed by each party, to a design to favour the other.

190. In zemindaries, at the head of which minors or females are placed, the mutual contentions of the zemindary servants, for the direction of the management, scarcely ever subside. In Burdwan, the opposition of the zemindar and his mother; in Dinagepoor the representations of the family servants, on behalf of the dowager Ranny and the minor zemindar respectively; in Bishenpore the complaints of the widow of the deceased zemindar against her old servants at one period, and against those nominated on her own representations at another, are a few amongst many instances on record which might be produced. An uninformed or indolent zemindar, stands nearly in the same predicament. If the difficulty be dissolved by a public act appointing a

Mr. Shore's manager, he is too apt to rely upon the influence which has raised him, without regard to the zemindar, whose interests he is nominated to superintend. In this situation, he generally becomes the object of jealousy, which he must soothe; and of complaint, which he must suppress; the point is gained by apparent concessions, on his part, but really at the expense of the principal. To decide upon his conduct and upon the propriety of supporting or dismissing him, is by no means easy; for this requires a minute examination of the business in detail, transacted at a distance, beyond the reach of inspection.

191. One-half of the complaints and representations preferred to the Government in the name of zemindars, are either suggested by the means which I have detailed, or fabricated by their servants without their knowledge. These complaints, to persons unacquainted with the customs of Bengal, suggest an idea of the prevalence of universal oppression; by others with some experience, they are referred to intrigues. To discover the truth, ought in every instance to be the object of Government; but it always proves a task of great difficulty and embarrassment.

192. To those who have been used to consider the zemindars as versed in all the functions of their situation and trusts, as possessing an intimate knowledge of their tenants, and an immediate connection with them, as animated with a regard for the prosperity of their estates, and as faithful executors of the public duties; these remarks will appear extraordinary. They are the result of my own experience, combined with that of others; and I fear no refutation of them, where they are examined with candour, and can be ascertained by local reference and information.

193. It is of the last importance, if possible, to distinguish between those imperfections which are natural to the zemindars, and others, which the practice of their rulers has given rise to, in order to discover the principles of future regulation. Neither an arbitrary, nor a variable system of Government, is calculated to inspire its subjects with confidence. If exposed to increasing or fluctuating demands, they will give little attention to make improvements; or if they should attempt them, they will be equally careful to conceal them. If liable to be dispossessed of the management of their estates, they will have no anxiety to acquire the habits of superintending them, and will look to present advantages, unconcerned at future consequences. In such a state of things, they are compelled to resort to intrigues; and their primary object is to secure a real patron or ostensible protector. What has once been accomplished by intrigue, they conclude may be successfully practised again; and, relying upon a principle so habitual to them, they re-assume the management of their lands after dispossession, without profiting by past experience, with the same indifference and disregard to their essential interests.

194. I by no means attribute the habits or situation of the zemindars to our administration; the evil had long before taken root. The universal dispossession of the zemindars by Jaffer Khan, the impositions upon them by his successors, and the notorious corruption of the native Government, existing, I believe, wherever Mahomedan despotism prevails, are causes sufficient to account for the consequences.

195. The frequent variations in our political rules and principles, were certainly ill calculated to remedy these defects. The means adopted for this purpose, were oftener applied to correct the symptoms, than to eradicate the evil itself; nor was it to be supposed that we

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could at once, assume principles of action, which could arise only from knowledge founded on experience. The habits of the people, formed by despotism, and exhibiting a mixture of simplicity, fraud, servility and tyranny, seemed too inveterate to be corrected by another set of rules. Forbearance would be construed into ignorance by some, and fear in others would dictate a suspicion that it was only temporary: in such a situation, the Government and its subjects, would misunderstand each other; and whilst the former hesitated at conforming to those principles, which humanity and justice led it to adopt from observing abuses in the application of them, the latter, would continue to act upon their old habits and principles.

196. The preceding observations, if well considered, will point out the objections to a settlement with the zemindars, the disadvantages to which it is exposed, and the evils which we must attempt to surmount, if, upon the whole, this measure should be determined on. The following arguments occur in opposition to these objections, and in support of a zemindary settlement.

197. That in making a settlement for a term of years with the zemindars, we rely upon the strongest of all principles, by uniting the interests of our subjects with that of Government; that although this principle has been checked by fluctuating measures, there is no reason to suppose it will not gradually operate under another system, where it is allowed scope, and particularly if regulations are adopted to strengthen it; that this mode affords Government the only substantial security for the revenues, by making the property of the lands responsible for it; that to permit the zemindars to retain this property, without allowing them to exercise the functions annexed to their denominations, seems absurd and impolitic, since nothing but an absolute exclusion of them, and a declared annihilation of their rights, can destroy their influence; that if this could be effected with justice, and if they were excluded from the management of their estates, an allowance must be granted to them, and the amount would be a heavy expense to Government, unless it were made up by the superior management of their substitutes, which there is little reason to expect: partially it might be the case, but universally, never. That this system has the simplicity derived from the employment of farmers, with a security which every other plan, wants; and, finally, that it is the only plan which can be adopted, without some degree of injustice to the acknowledged rights of the zemindars.

198. Before we determine upon either of the modes pointed out, there are other considerations connected with them, which I shall now enter into.

First, The form of our Government in Bengal.

199. It is material to observe, that the entire system of Eastern finance had a reference, to a form of administration, distinct from ours; and it cannot be deemed unimportant to trace the distinguishing points of variation, between them.

200. Summary investigation, and arbitrary punishment, were the natural consequences of a despotic Government. When a ryot complained against a superior officer, or a zemindar or talookdar against an amil, the inquiry seldom went beyond presumption, which was deemed sufficient to justify the infliction of punishments. The natives, acquainted with the habits, misrepresentations and practices of each other, as often, probably, judged right as wrong;

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and the promptitude of decision, in some degree, corrected the license of oppression, where no regular system existed to restrain it.

201. Under our Government, the case is widely different. Rules have been established for the hearing and trial of complaints; and the process is conducted by forms, imposing delays which usage alone can reconcile to those who, from injuries sustained, have a title to complain, and a right, in their own opinion, to immediate redress.

202. The delay inevitable to this regularity of system, is in itself, a grievance often mentioned, particularly by the lower orders who by it, are exposed to real injury. In a country where "short injustice" is proverbially said to be preferable to "protracted justice," the remark requires little proof. It is also worthy of observance, that the same cause gives rise to innumerable false complaints, for the sole purpose of defeating and interrupting the measures of Government. When the end to be obtained by preferring them, is answered, the complainants disappear.

203. Under the Mahomedan Government, the power of every department centered in one person. The Dewan in the khalsa, assisted by the information of the public officers, examined the accounts of the revenues, with an expedition impossible to be attained by us. The officers employed in this department, were not only subject to dismissal, which as often preceded inquiry, upon the least suspicion; as followed it; but to the confiscation of their property and personal punishment for offences proved, and sometimes surmised only. The collections were also made, with a rigour which has never been imitated, by any European.

204. An officer employed in the Mahomedan administration to collect the revenues, and the zemindar or farmer who contracted to pay them, hesitated at no means, to fulfil the obligations of their trusts or engagements. Any disobedience to orders, evasion of them, the concealment or fabrication of accounts, were considered as crimes against the State; but a private pecuniary commutation was often accepted, as a sufficient discharge for established or imputed criminality. No power, however exercised, could effect impossibilities; but the terrors and punishments of such a form as I have described, possessed a coercion which ours, wants. If, with the advantages of information attainable in the country, a doubt can arise upon the truth of these remarks, they may be easily verified by contrasting the faults committed and punishments inflicted under the authority of these maxims, with the various acts of disobedience, evasion, fraud, concealment and extortion, practised with impunity under our authority, by the zemindars and natives employed in the revenues. It may not be too much to assert that the zemindars, ryots, and subjects of our Government, avail themselves of its lenity to infringe its laws, and oppose its orders. They know that punishment is neither arbitrary nor immediately inflicted: they are aware of the difficulties which impede detection, and of the forms to be observed in investigating complaints; they confide in their own abilities to misrepresent and perplex; and trust, after all, that our laws and humanity, aided by a consideration of their habits and customs, will afford an indulgence to their transgressions. With us, they argue upon our principles: in their conduct, they assume their own; for although the coercions of despotism have been removed, the habits implanted by it, still remain.

205. It will easily be conceived that a form of Government, where

one man despotically presided, and he, too, conversant in the languages and manners of his officers, and subjects, was capable of an attention to the detail of business, which ours is not. The coercion and activity of such a Government gave a vigour to its acts, which we must enforce, by more regular methods: our proceedings are formally held, and methodically arranged; all papers and letters received are read at public Boards, deliberated upon, and, with the resolutions-upon them and replies to them, are regularly recorded: papers and accounts relating to the revenues must go, through the preparatory operation of a translation. It is not merely sufficient to act right; we must also show the grounds and reasons of our resolutions. The time occupied in an attention to these forms would be sufficient for a Dewan in his mode of transacting business, to decide ten times as much. The Collectors of revenue are equally obliged to adhere to prescribed order, and to communicate to the Board of Revenue in English, information and accounts, the grounds of proceedings, which did not employ half the time required for the translation of them. An amil had nothing more to do than direct copies to be made, and send them with a short address, the work of his Moonshee, to his principal.

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206. There is no country in the world, I believe, where the officers of Government devote more time, and attention to the discharge of public business, than in Bengal. The official duties are inconceivably laborious to those who perform them, with zeal and assiduity—an assertion which the public Records will prove. But there are limits to industry, and bounds to exertion. If too much be attempted, matters of great importance must be neglected. The control of the Board of Revenue over the Collectors and that of the supreme power over them and all other departments, will alike prove ineffective, if their attention is dissipated in the minutiae of detail.

207. These reflections, too obvious to escape any observation, must be examined, and the weight due to them, be estimated in establishing any system for the conduct of public business generally, and particularly with respect to the revenues. What a former Government could effect by arbitrary power, summary decision and despatch, without formality, cannot be done in the same time or by the same means, by a tempered limited authority acting by settled rules and forms. What, therefore could be executed only by the former administration, should not be attempted, by ours: practiced must be modified to principle, and uniformity be established throughout. The multiplication of business must be guarded against; for if it should exceed its proper bounds, the possibility of control would be defeated, and nothing can be more evident, than that no system can generally succeed, where the controlling power is unequal to the task of watching its progress. If, upon every occasion where artifice is employed, or evasions practised, to defeat the prescribed measures, Government itself must interpose new orders, or its supreme authority; or if the progress of them must be delayed whilst an inquiry is carrying on into complaints against the minister, (for this must ever be the case where complaints are preferred) the system which they are meant to support must vanish into air, or the whole be left, to the discretion of the conducting Agent. I hold it far wiser to adopt a system upon other principles, which will not require such extraordinary exertions; and which moderate talents and industry may progressively carry into full accomplishment.

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208. The system at present established for the management of the revenues, renders the Government dependent upon the communications of the Collectors for information, and upon their skill and attention, for the realization of its revenues.

209. The power of a Collector is well known to be great and extensive, in proportion to the trust delegated to him. The situation requires considerable ability, a knowledge of the language, unwearied zeal, incorruptible integrity, and great humanity. Any Government would, no doubt, wish to make choice of those persons only for this trust, in whom the qualities recited are to be found. But this is not always possible, and every deviation from the rules which ought to dictate the appointment of a Collector, has a bad effect upon the success of the business belonging to that charge.

210. It is well known that a Collector may adhere to the letter of the rules prescribed for his conduct, with little improvement in the business entrusted to him. That activity which gives energy to regulations, and the zeal and ability which suggested them, may all be wanting, without any imputation of criminal conduct. The Board of Revenue, with competent experience and laudable exertions, cannot penetrate into the detail of occurrences, at a great distance; and incapacity in a Collector, may lead to a diminution of the assessment, even against their own conviction of the necessity for it. Without any intention to deceive, the reports of native officers are quoted to support assertions, which knowledge in the executive officer, would have mistrusted, and ability refuted.

211. Whether we refer to the persons now in employments or to those of any other period, it is perfectly evident that knowledge, abilities, and application, are distributed amongst the Collectors, in various and unequal proportions. One man may be competent, not only to the discharge of his current duty, but to regulate the assessment in all its detail, to the lowest subdivisions; he may be equal to the task of unravelling the complex accounts of the ryots, and to distinguish between false and true representations, and know where to interpose and where to withhold the exercise of his authority. Another perhaps, with equal honesty, has talents sufficient only to discharge the business, according to prescribed forms.

212. One, if let to himself, would improve the revenue, and render the people under him happy. Another, with the same discretion, would let all the business run into confusion. With one set of men, their officers have all the power; and their master the appearance and responsibility of it. With others, the official servants are restricted to the exercise of ministerial functions; and the Collector, with his responsibility, preserves the control in his own hands. But even the ablest and best informed will acknowledge, that the perplexed details of the accounts of the ryots in Bengal, cannot be understood, without the assistance of the natives versed in them.

213. These considerations, are, in my opinion, very important. We are not to indulge a vain expectation, that the Collectors will always be men of the first talents and knowledge. In judging, what they will be in future; we must look to, what they have been. The same persons do not always continue; and experience and qualification are not transmitted with offices. In discussing a system of management, the situation and qualification of the Collectors by whom it is to be executed, must be adverted to. If the system proposed should require

those talents and that knowledge, which belong to few only, it must either be confined to those few, or the others must be removed for able substitutes; or, if the latter be deemed invidious and impracticable, the measures, if general, must be adapted to the standard of all capacities.

214. It is not my attention to assert, that all the defects which I have stated exist at this moment, in every part of the country; by the vigilance and zeal of the officers of Government, by their integrity, and that of their superiors, much has been done to reform them. I relate only what I have seen in the course of progressive experience; and the review is of consequence, without necessity of a minute distinction between evils which exist, and those which have been corrected. If under any circumstances they are liable to return, we should as far as possible, guard against them; and for this purpose they must be known, without an invidious discrimination of the places, where they are found in a greater or less degree. I could with pleasure quote instances where the humanity of a Collector, assisted by knowledge and prudence, has prevented the impositions of the zemindary servants, and saved the proprietor from ruin.

215. Each subject of consideration, as it occurs, seems to point to a different system of regulation; but it is not from a partial view of the revenues that we can deduce the true principles of arrangement. They must result from a connected consideration, of the whole; and I shall therefore postpone the conclusions which the preceding reflections suggest, and proceed to other circumstances which merit attention. In the details which follow, I shall avail myself of the information afforded by the gentlemen appointed to superintend the aumany investigation in 1777, as well as that supplied by the present Collectors.

216. The rent of the land, through whatever channels it passes into the public treasury, is paid originally by the ryots, or the immediate cultivators of the soil. Their situation, not only on this account, but as being the most helpless and exposed to oppressions, ought naturally to attract the attention and engage the interest of the ruling power.

217. By the institutes of Akbar, we are informed, that when from motives of justice and humanity, the emperor ordered a settlement of the country to be made for ten years, he began by directing a measurement of the lands and by fixing the rates of them, according to their qualities and produce. The proportion which he claimed for the State, was one-third of the medium produce.

218. Whether this operation extended to Bengal, I know not; Turymul is supposed to have fixed the rent payable by the ryots, but by what rules he settled it, we are not certainly informed. The assul jumma established by him, does not now anywhere exist.

219. At present, no uniformity whatever is observed, in the demands upon the ryots. The rates not only vary in the different Collectorships, but in the pergunnahs composing them, in the villages and in the lands of the same village, and the total exacted, far exceeds the rates of Turymul.

220. Where these variations take place, by any established rules founded on the quality of the soil, its produce, and the uses to which the land is applied; however perplexing they may be to the Collector, or the other officers of Government, I do not deem them of material inconvenience to the ryots, who from usage understand them, and can tell when they are exposed to exactions. But the standard is often so

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indeterminate, that the ryots neither know what they have to pay, nor can the officers of Government, without the most difficult investigation, ascertain whether they have been imposed upon or not.

221. Of all subjects relating to the revenues, this, though the most important, is at the same time, the most difficult to explain. I distrust my own knowledge upon it, and still more my ability to render it intelligible. I shall not, therefore, in this place, enter into all the detail that it admits, but confine myself to a few general principles of practice only.

222. There are two fundamental distinctions in the tenures of the ryots, into which almost all the variations might be resolved; the first, when the rents are calculated upon an assul, or original rate, with an addition of the cesses subsequently imposed.

223. The imposition of these cesses is generally discretionary; they differ in names, numbers and amount, throughout the country; their rates are variously regulated, at so much per rupee, or according to the number of months, and by other distinctions. The proportion of each, is not calculated upon the assul only; but generally, upon the aggregate of that and the preceding cesses, and so on progressively.

224. The second is, where a fixed sum is paid for a specific quantity of land, at so much per bega, without any other distinction. The rate, in the first instance, may be settled with a due regard to the quantity of the land and its produce. The ryots, holding under this form, are compelled to stand to all losses; to pay for the land, whether cultivated or not; and no security against demand but desertion.

225. There are two other distinctions of importance also, with respect to the right of the ryots. Those who cultivate the lands of the village to which they belong, either from length of occupancy or other cause, have a stronger right than others, and may, in some measure, be considered as hereditary tenants, and they generally pay the highest rents. The other class, cultivate lands belonging to a village where they do not reside; they are considered as tenants at will; and having only a temporary accidental interest in the soil which they cultivate, will not submit to the payment of so large a rent as the preceding class, and when oppressed, easily abandon the land to which they have no attachment.

226. In general, throughout Bengal, the rents are paid by the ryots in money; but in some places, the produce is divided in different proportions, between the cultivator and zemindar. This custom chiefly respects lands under the denomination of Khamar.

227. A ryot pays his rent either by a formal or implied agreement.

228. The first is a deed, called a pottah, which ought to express the nature and terms of his tenure, and the amount of his rent; it often however refers some of the conditions to indefinite rules, such as the custom of the village, or the pergunnah, the rates of an elapsed year, or the rent of his predecessor.

229. The terms of an implied agreement are sometimes specific, as in Chittagong, where the rents are paid from year to year, according to rates established upon a measurement of the lands in the year 1767; or indefinite, as having a reference to the rates of the last and preceding year, as in Nudden.

230. In some places, as in the northern parts of the Dacca district, the collections are made by a hushabood, or measurement of the land

held by each renter, immediately previous to the harvest, agreeable to which the lands are valued, and rents received.

231. It would be endless to attempt the subordinate variations in the tenures or conditions of the ryots. It is evident, that in a country where discretion has so long been the measure of exaction, where the qualities of the soil and the nature of the produce suggest the rates of the rents, where the standard of measuring the land varies, and where endless and often contradictory customs, subsist in the same district and village; the task must be nearly impossible. The Collector of Rajeshahy observes upon this subject, "that the infinitive varieties of soil, and the further variations of value, from local circumstances, are absolutely beyond the investigation or almost comprehension, not merely of a Collector, but of any man who has not made it, the business of his life."

232. The distinctions above pointed out, have a reference to some rule; but the abuses that subsist are great, and more important to be known: amongst these the following may be enumerated.

233. First.—The arbitrary impositions of the zemindars, farmers and others, to which the ryots are subject, which are generally measured by their supposed ability to pay them. The pretences for these impositions, are various; the death of a zemindar, the birth of a son, any increase by Government upon the zemindar, are some amongst the number. A stipulation is sometimes exacted, and without ceremony given, that these taxes shall terminate with the year; but they are seldom relinquished, without the substitution of others to an equivalent amount.

234. Second.—The want of formal engagements between the renters and the ryots. This is a very general complaint, as it renders it almost impossible to detect exactions.

235. Third.—The inequality of the assessment, to the advantage of the superior, and to the great injury of the inferior ryots, established by the influence or impositions of the former.

236. Fourth.—The indefinite terms of the pottahs in some places, which neither specify the quantity nor the quality of the land, or rate of payment.

237. Fifth.—The arbitrary custom of levying the deficiency, occasioned by failures in some parts of a district, upon the other ryots.

238. Sixth.—The continual breach of engagements with the ryots, on the part of the zemindars or landlords and renters.

239. Seventh.—The want of regular discharges to the ryots, for the rents which they pay.

240. On the other hand, the ryots derive advantages, even from abuses. The want of engagements, or of precision in the terms of them, affords them opportunities of imposing upon the landlords; artifice is opposed to exaction, and often with success. They cultivate lands, of which there is no account, and hold them in greater quantities than they engage for; hence they are enabled to pay rents and cesses which appear extortionate; they hold lands at reduced rates by collusion; obtain grants of land fit for immediate cultivation, on the reduced terms of waste land; and by management with a renter at the close of a lease, procure fictitious pottahs, and accounts to be made out, with a view to defraud his successor.

241. It has been found that the ryots of a district have shown an aversion to receive pottahs, which ought to secure them against exac-

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tion, and this disinclination has been accounted for in their apprehensions, that the rates of their payments being reduced to a fixed amount, this would become a basis of future imposition: but admitting this to have its weight, the objection may be also traced to other sources, in the preceding explanations. The Collector of Rajeshahy informs us, "that he fears the ryots would hear of the introduction of new pottahs, "with an apprehension that no explanation could remove."

242. In almost every village, according to its extent, there is one or more head ryot, known by a variety of names in different parts of the country, who has in some measure, the direction and superintendence of the rest. For distinction, I shall confine myself to the term *Mundul*; he assists in fixing the rent, in directing the cultivation, and in making the collections.

243. This class of men, so apparently useful, seem greatly to have contributed to the growth of the various abuses now existing, and to have secured their own advantages, both at the expense of the zemindar, landlord, renter, and inferior ryots.

244. Their power and influence over the inferior ryots is great and extensive; they compromise with the farmer at their expense, and procure their own rents to be lowered, without any diminution in what he is to receive, by throwing the difference upon the lower ryots, from whom it is exacted by taxes of various denominations. They make a traffic in pottahs, lowering the rates of them for private stipulations, and connive at the separation and secession of lands. If any attempt is made to check the abuses, they urge the ryots to complain and sometimes to resist. In Beerbhoom a striking instance of this, has been exhibited; when an attempt was made to equalize the assessment of the ryots, by removing the burthen from the lower class, and resuming the illegal profits of the munduls, an immediate opposition was made, and the complainants came to Calcutta. The Government was obliged to interfere with a military force to anticipate disturbances; and at present the ryots are apparently averse to an arrangement proposed for their benefit, and upon principles calculated to ensure it.

On a former occasion, when a general measurement was attempted by the zemindar of the same district, as a basis of a general and equal assessment, the munduls, by a contribution, prevailed upon him, to forego it. In Purneah, this influence has equally been exerted to interrupt the power and duties of the Collector. In Rajeshahy, we are informed by the Collector, that the head munduls are become the real masters of the land, and the first object of a zemindar should be to effect a gradual reduction of their power.

245. The Committee appointed to conduct the investigation in 1777, in their address of the 25th March 1778, after describing more in detail than I have done, the functions of a mundul or Mokuddim, make an observation upon this officer, which I think it material to particularize: "The Mundul is therefore chosen from amongst the "eldest and most intelligent inhabitants, and his influence and "services depend solely on the good opinion of the ryots: it is not the "interest of the zemindar to change him, as long as he preserves their "confidence."

246. I admit the justice of this principle, and in considering this subject it merits attention. The point then to be ascertained is, from what cause an institution of so much apparent utility has fallen into

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abuse? The reply is obvious: the ignorance and incapacity of the zemindars and farmers on one side, and the inattention of Government on the other, to the preservation of the ancient forms of restraint. It would be too much to expect that any set of men should forego the advantages held out to them by an abuse of their trusts, when all restraints and coercion are, from ignorance and inattention removed.

247. I shall here insert a remark of the Committee before mentioned, which is agreeable to my own information and belief.

248. "It appears to have been an established measure in this country, that the accounts of the rents of every portion of land, and other sources of revenue, should be open to the inspection of the officers of Government; it was chiefly by the intimate knowledge, and the summary means of information which the Government thereby possessed, that the revenue was collected, and the zemindars were restrained from oppression and exactions. To the neglect of these ancient institutions, to the want of information in the Government of the state and resources of the country, may perhaps be justly ascribed most of the evils and abuses which have crept into the revenue."

249. In order to preserve the valuation and register of Turymul, the office of canongoe was appointed, and in this office, all the records of public accounts were kept; naibs, or deputies, were stationed in different parts of the country to mark the establishment of new villages, transfers of land and other circumstances, which occasioned a change in the state of the country; and every sale or deed of transfer, the measurement, the boundaries and divisions of land, were registered by them with a minute exactness. These records were referred to in every point, that respected the finances or civil Government; and in all disputes concerning lands, they contained an account of all customs and variations in them; and served frequently, as a guide in imposing or collecting the revenue, and as a check on the embezzlements and exactions of the zemindars and public officers.

250. In the villages there were also officers for keeping the accounts of them, properly known by the name of Putwarries, who were generally considered as hereditary; their accounts formed the basis of the canongoe's records, and in some places, they are said to have been appointed by the canongoes. At all events, whether they received their nominations from them or from the zemindars, or from any public officer, I conceive them to be servants of the State, and responsible to it, for their trusts.

251. In the institutes of Akbar, the several inferior officers for registering the accounts of the land and rents, are recited under various denominations, some of which are no longer preserved; but the principle is there clearly established, and the correspondence of terms is immaterial. Of late years, and more particularly since the establishment of the English authority, the names and functions of the inferior officers have been confounded, and the whole system has fallen into insignificance or abuse. The canongoes have been as ready to take advantage of this as others; and hence the office has been by some condemned as of no use, because little was derived from it. The conclusion is not warranted by the laws of reasoning.

252. The apparent necessity for the revival of these institutions, and an observation of the abuses which have crept into them, seem to have suggested to some of the Collectors the idea of their abolition, and the substitution of other officers in their stead.

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253. Thus the Collector of Beerbhoom proposed the appointment of a Sheristadar to execute, with his assistants, the functions of the inferior canongoes; the Collector of Purnea, with a view to preserve regularity in the mofussil accounts, recommends the nomination of mohurs and mutseddies; the Collector of Sylhet, on the contrary, proposes that the office of Putwarry should be now modelled by the canongoes.

254. In concluding this part of my Minute, it may not be improper to hint at an evil, which more or less affects all orders of men, but falls particularly upon the ryots: I mean the great variety in the species of silver in currency, and the depreciated state of it. The discount levied upon the ryots, is as arbitrary and discretionary, as any other species of taxation. One obvious remedy for this evil, suggests itself; I mean, a new coinage. But I shall not here anticipate a subject which has separately long attracted the attention of the members of Government, and which they mean to take into their serious and collected consideration.

255. To the preceding reflections, upon particular subjects relating to the revenues, I shall still add some further observations, as introductory to the conclusions to be deduced from the whole.

256. The dominion over a populous and extensive country is vested in a few strangers, differing in language, religion, habits and laws, from those whom they govern. The power of the sword is exercised over the rest, through the natives themselves, trained by discipline into superiority. A large proportion of the rents of the country are paid into the Company's treasury; and the manufactures are applied to remit to England the surplus which remains, after discharging the claims on this Government, and to augment the commerce and revenue of Great Britain.

257. In the pacific disposition and habitual subjection of the natives, we enjoy a security without example in the records of history. At this moment, no Government can have a stronger appearance of permanency than our dominion in Bengal; and without attempting to show how it might be convulsed or subverted, it will be sufficient to observe, that the surest way to retain it, is by establishing a system of Government calculated to promote the happiness of our subjects, by affording them security in their property, relief from oppression, and a reasonable indulgence to their prejudices.

258. Our administration has heretofore been fluctuating and uncertain; an idea of improvement has been hastily adopted, unsteadily pursued, and afterwards abandoned from a supposed defect in principle; new measures have been substituted, followed and relinquished, with the same facility; and the natives, from these variations, with every succession of men, expect a change of system.

259. Measures in the detail must always be subject to variation from local circumstances and contingencies, which no foresight can provide against; but principles should be fixed, if possible.

260. The fluctuation in the members of Government, as well as in the officers employed in the subordinate departments, renders the establishment of principles indispensably necessary; for as experience cannot be transmitted with offices, the discretion of the Agents will never cease to operate in the expectation of real or fancied improvement, unless it be restrained by rule. The characters of individuals, even where the same system is pursued, must have a considerable

influence upon the success of it; but where no system is established, the evils will far exceed the partial benefits resulting from the talents, knowledge and zeal, of a few.

261. The skill and success which the natives display in applying to the defects of our personal characters, and in rendering them subservient to their own views and interests, are well known; what one man refuses, another is disposed to grant; the system rejected to-day, is again brought forward with new arguments in support of it, at another period; what has been once tried, and found to fail, is again revived under plausible reasons assigned for its failure. They study our dispositions, inclinations, aversions, enmities and friendships; and, with the cool caution so familiar to them, seize the favourable opportunity to introduce propositions for new systems and measures, or for reviving those which have been exploded. With the most upright intentions, our caution and experience are liable to be misled: but experience is not the lot of all; and the judgment will often yield to the suggester or adviser, where it ought to be guided only by the propriety of the measure suggested or proposed. In the stability of system alone, we must look for a remedy against evils which can never be thoroughly eradicated or corrected; and this consideration is, with me, of the greatest importance.

262. We are not however to expect that our subjects will at once give us credit for this principle. Time will be required for imprinting it solidly upon their minds, and to eradicate the habits acquired under a despotic Government, and strengthened by the fluctuating measures of our administration. But the evident advantage which they will derive from it, will, by degree force conviction upon them, and stimulate them to exertions, which they never could be expected to make, when the benefits of them were rendered precarious, by the frequency of alteration.

263. Despotism is as inconsistent with our constitution, as it is subversive of every idea of improvement. If we wished to adopt the principles of it, we must alter the system of our administration in India, and new-model the established regulations; but we must also reflect, that we are governing a people whose habits are implanted by despotism, who in their practice adopt the licentiousness of it, and the evasions and subterfuges which it gives rise to, and that they are more ready to take advantage of the moderation of our principles, than to adopt or acknowledge them. This reflection once suggested to me the idea of making our administration despotic in form, though not in principle; and at all events evinces the propriety of enforcing the orders and rules established, with a vigour and perseverance proportioned to their lenity.

264. We have admitted the property in the soil to be vested in the zemindars; and although it should be proved, under the Mogul system, to have belonged to the sovereign, which I deem impossible, the Company ought, in my opinion, to relinquish it. The mere admission of the right, unless followed by the measures that will give value to it, will operate but little towards the improvement of the country. The demands of a foreign dominion like ours, ought certainly to be more moderate than the impositions of the native rulers, and to render the value of what we possess permanent, our demands ought to be fixed. Removed from the control of our own Government the distance of half the globe, every practicable restriction should be

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imposed upon the administration in India, without circumscribing its necessary power; and the property of the inhabitants be secured against the fluctuations of caprice, or the license of unrestrained control.

265. Those who have perused the preceding observations with attention, will not be surprized when I express a regret at finding so many objections occur against any devisable mode for managing and collecting the revenues of the country. The plainest, most natural, and wisest method is certainly to levy them, from the proprietors of the soil. The objections arising from their incapacity, whether the effect of bad education, indolence, or natural infirmity, on the other hand, must be guarded against.

266. Taking the whole of what has been said on this subject, relating to our Government in India, its form, the qualifications of the Collectors, the necessity of establishing a permanent plan, and of convincing our subjects that in future our measures will be directed by system, into our collective consideration; after comparing the advantages and disadvantages of the several modes of agency which have been discussed, and after reflecting upon the evils resulting from fluctuating measures, I am of opinion; that the settlement should be made, with the zemindars upon a fixed and permanent plan. This opinion is not only conformable to the sentiments of others, whose authority I am happy to avail myself of; but also to the orders of the Court of Directors, and intentions of the legislature.

267. If my object in this discussion had been merely to propose this measure, I might have relied upon the authorities referred to, for recommending it; but in stating the objections to which it is liable, I have yielded to the dictates of candour. I am farther willing to admit that the evils now existing are so various, that it may be impossible to correct them at once, by any measures: in restoring and confirming the confidence of our subjects, we assume one soft principle of reform; a principle without which no system can ever be successful.

268. It now remains to trace the several considerations connected with the principle, to form the best possible regulations consistent with it, for guarding against the evils arising from the incapacity of the zemindars, and for the security of the ryots; and to establish, as far as can be done, a plan of progressive improvement, which future care may carry into full accomplishment.

269. With a view to these objects of consideration, as early as February 1787, the Collectors were respectively called upon for information upon the following points:—Whether any new cases had been imposed by the zemindars or farmers under their authority during the last three years; if they exercised any oppression, which required the interposition of Government to correct and prevent; and generally, to communicate such observations as might have occurred to them from experience, of any imperfections in the system of collections, together with regulations adapted to the correction of existing abuses, and for the prevention of them in future.

270. And upon the 10th of August 1787, more particular instructions were sent to them, requiring specific information, and propositions upon the following heads:—

1st. "The amount of the jumma.

2nd. The person with whom the settlement was to be made.

3rd. The rules for preventing oppressions on the ryots by the

zemindars and farmers, as well as collusions amongst the latter, tending to defraud the zemindars and farmers of their just dues.

271. These instructions, were communicated in detail, under a declared intention of applying the information received, to the formation of a settlement for a term of years which, when completed, was, by the orders of the directors, to be sent home with every necessary document and illustration. The answers to the requisitions, with the opinions of the Board of Revenue, were received on the 20th November 1788.

272. Of the information thus applied, I have already occasionally availed myself, in the preceding detail; and in what follows I shall more particularly advert to it, taking each of the three subjects of enquiry, in the order in which they stand.

273. First.—The amount of the jumma. To ascertain this, the Collectors were directed to revert, as far as the accounts and materials in their possession admitted, to the settlements and collections of former years, tracing the diminution which had taken place from the highest rate of taxation, and the causes thereof; and to ascertain whether the latter were of a temporary or permanent operation. Minute, local scrutinies were objected to, as contrary to the orders of the Court of Directors. The Collectors were required in every instance, to name a specific sum, with their reasons for fixing it; and they were at the same time informed, that it was not the intention of Government to levy a heavy increase upon the jumma which could not be collected, but that the amount of the settlement should be such, as the Government might fairly exact. The instructions comprehended other subsidiary circumstances.

274. I was not unapprized of the difficulty of determining, with a precision that precluded objection, the amount of the assessment of each zemindary or pergunnah by the mode pointed out; but whilst it was conformable to the tenor of public orders, it appeared to me, that if duly pursued, and assisted by local information and experience as to the apparent state of cultivation in the districts, compared with former periods, the Collectors might be able to form an opinion with sufficient accuracy, as to the amount which the Government should levy from the districts under their charge.

275. These are the materials which we must now employ for regulating the assessment upon the country, if the proposition which led to the requisition of them should be confirmed; and allowing them even to be imperfect, I am by no means convinced that the inequality is such, under all the circumstances detailed, as to justify the application of a hustabood investigation for the sole purpose of correcting it. The length of time required for the execution of this measure; the various difficulties attending it; and the necessity of postponing the establishment of a general system until its completion, comprise the principal, and in my opinion, unanswerable objections to it, considered as a preliminary to the settlement, independent of other arguments.

276. In assuming these data, we avail ourselves of the experience, both of the present Collectors of the Board of Revenue, as well as that of their predecessors.

277. The Court of Directors have declared in favour of a revenue; not subject to the defalcations which have taken place heretofore; and that the augmentation of the land-revenues beyond any just reasonable bounds, would be bad policy. They have disapproved the

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conduct of the Committee who made the settlement in 1781, in assuming the highest actual collections from 1178 to 1187, as the ground-work of their first settlement, and have expressed their opinion that an average of the annual collections within that period, would have furnished a prospect of a realizable revenue. They further observe, that a moderate jumma, regularly collected, unites the Company's interest with the happiness of the natives more effectually, than any forced imperfect system of an exaggerated jumma.

278. They object also to a *russud*, or progressive increase. No man can entertain a more thorough conviction than myself of the propriety of establishing, in every instance, a fixed jumma, which shall be unalterable in its amount, during the period of the engagements of the zemindars, for whatever term they may be settled. But there are circumstances which induce me to recommend to the consideration of the Board, the question, whether the settlement shall in any instance, be liable to a *russud*.

279. The policy of the Mogul administration assumed the right of taxing improvement in proportion to its advance; but it is, I conceive, proved, that from that of Akbar to that of Farokseer, they exercised it with moderation; and that since they departed from that rule, the confusion and uncertainty in the revenue accounts and demands, have been proportionably great. I admit the same right to have devolved upon us; but I by no means recommend the adoption of it, as a principle of assessment, since it would overturn the foundation of that prosperity which we now mean, if possible, to establish. In proposing the question for consideration, I have no view to an increase of revenue in proportion to the progressive ability of the country or zemindars to yield it; but other motives.

280. It is possible that there are situations in which the revenues have fallen much below their average standard, either from accidental losses of the season, or from a series of unsuccessful management, which the present arrangements may in their progress correct, without imposition of new burthens upon the country.

281. In the former case, the loss not extending beyond one or two seasons, ought not to be considered as a permanent diminution of revenue; all that justice or equity requires, is to make a reasonable allowance for it, in the first instance, where this is necessary; and to extend that allowance during a sufficient period, for the recovery of it. The latter supposition, involves a great difficulty. If all that may be presumed to have been lost by bad management is at once to be reclaimed, an obstacle is opposed to exertion; whilst, on the other hand, it may be contended that the Government ought not to suffer, from the undue administration of its subjects.

282. We are however to remember, that we mean now to establish a principle of giving confidence to our subjects, and of correcting the evils resulting from fluctuating measures; to convince them of our moderation, and by that, and firmness, to show them that whilst we exact what we deem ourselves fairly entitled to demand, we are equally disposed, not to enhance those demands, beyond their ability to discharge them; and that the object of this system is to put an end to those intrigues which they have sometimes been forced into, although they have oftener adopted them from habit. We must therefore take care not to clog the principle with difficulties and embarrassment that shall suppress its operation, and more particularly in the article of the

amount of the assessment; since I fear, that in other instances, we shall be under the necessity of adopting measures, which, however intended for the public good, may wear a different complexion.

283. If the object of our present deliberations were only to obtain the highest possible jumma, without regard to the permanency of our arrangements, we should then relinquish the principle of concluding engagements with the zemindars altogether, and attempt to secure it by other modes. That the success would be answerable to the attempt I am far from admitting; but having determined that a settlement shall, in all practicable instances, be made with the zemindars, the detail must correspond with the principle.

284. From these considerations, if they be allowed to have weight, it will follow, that we should relinquish the design of imposing upon those with whom we make the settlement in future, the whole responsibility of losses arising from former mismanagement; or in other words, to require from them, the difference between the highest rate of assessment at any former period, and the present reduced amount. The attempt would in fact be absurd, unless it were founded upon an accurate knowledge of the assets, and upon proof that they were equal to the demand; yet where the defalcations appear excessive, where assets may be proved, or on reasonable ground be presumed to exist, and to be recoverable by a moderate application of zeal and industry, without too much discouraging or annihilating their efforts, or in other words, where the sources of revenue are not actually undermined, but only concealed or misapplied, something may be trusted to the success of future management, and a proportion of what has been lost, in future be demanded from the zemindars. Too much lenity towards them, will be equally fatal to the success of the system, as too great rigour; exaction must be limited, and the proprietors of the soil must be encouraged to exertion by the prospect of enjoying the produce of their labours; but neither justice nor policy demand that the Government should submit to a permanent loss, where it may be recovered, or that the zemindars should derive great advantages from their own mismanagement. The application of this reasoning in practice, may be attended with some difficulty; but it ought to be attempted.

285. The settlement formed by the Committee of Circuit would have operated as a progressive tax upon industry, during its whole period, by requiring an annual increase in proportion to its advance, or at most, have left the profits of a single year only to the renters. The orders of the Court of Directors may have been suggested perhaps by this consideration, and by observing that the actual decrease was universally proportioned to the augmentation of demand; the fact may be established in many instances; this, must be guarded against; and I would therefore, upon the supposition that the settlement is to take place for the term of ten years, ~~limit the usual or progressive increase, in all cases where it may be thought proper to impose it, to the termination of the third or fourth year at farthest; the remainder of the term should be left to the zemindars.~~

286. I would wish, if possible, to propose in every instance, the amount of the settlement to be made with the zemindars for the consideration and determination of the Governor-General in Council; but as I have little reliance upon my health to go through this detail, it may not perhaps be in our power to carry it into execution beyond the principal zemindaries, in one year.

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287. We have now before us the reports of the Collectors, upon the amount of the jumma, and the opinions of the Board of Revenue upon them. The decision upon the whole, in propriety, should be made by us; and if time should be wanting for this purpose, it may become a question, whether the settlement shall take place for the presumed period, in those districts to which we may not be able to extend our determinations, upon its amount.

288. To establish general principles as a rule of practice, is the most important; but it will still be more satisfactory to point out and superintend the application of them.

289. In determining the jumma to be assessed upon any zemindar, we must attend to the following circumstances.

290. The gross jumma of any district, is properly the amount paid by the ryots, which is liable to various deductions, on account of the charges incidental to the Collector of the revenues in its different stages.

291. First.—Mofussil charges, or the expenses of the petty officers employed in collecting from the ryots, and in settling with them such as putwarries, peons, pykars, &c.

292. The allowances for these servants, are in some places, made by an appropriation of land, but they are generally provided for in the payments of these ryots. The regulation of them, depends upon the zemindar or farmer who has charge of the district; and they are seldom detailed in the accounts brought before the inspection of officers of Government. In speaking of the *gross jumma* of any district, we should distinguish whether it is independent of those charges, or not.

293. The charges attending the petty officers employed in the Police of a District are generally provided for in the same manner, and included in the mofussil charges. In some places, however, there is a separate tax levied from the ryots upon this account, as for instance, in Nuddea.

294. Secondly.—The pergunnah charges or expenses attending the officers employed in collecting and superintending the business of the pergunnahs. The accounts showing the revenues of a pergunnah exhibit the aggregate of the rents of the villages, after deducting the mofussil charges above described. This, for distinction, may be called the *pergunnatel jumma*.

295. Thirdly.—The Sudder Cutcherry charges, or other expenses of the officers employed in the head Cutcherry of the zemindary.

296. Fourthly.—Poolbundy, or the repairs of the embankments. Where this duty is entrusted to a zemindar, the charge must be considered, in fixing the amount of his contribution.

297. All these charges are indispensable, and in whatever manner the settlement is made, must be defrayed from the gross collections, that is, from the amount paid by the ryots.

298. The accounts of the jumma, furnished by the Collectors, exhibit in general only the amount of the stipulations of the zemindars and farmers with Government; subject, in some instances, to a deduction on account; the Sudder Cutcherry charges and Poolbundy, which are included in the establishments, and in others omitted. The moshaira, or personal allowances to the zemindars, are now granted only to those out of possession, and no longer form a part of the jumma, where a settlement is made with a zemindar, having been considered at the time of making it.

299. The sudder jumma, according to the present mode of drawing out the accounts, may be distinguished into gross or net.

300. The gross sudder jumma, stated in the official abstracts of the revenues, means the revenue engaged for by the zemindars or farmers; but it includes the allowances for moshaira, Sudder Cutcherry, Poolbundy where allowed, and the two former come under the general term of zemindary charges. The net jumma in the sum remaining, after those deductions.

301. The salary of the Collectors, their Commission, the allowances to the Assistants, the charges of the Dewanny and Fouzdarry Adawluts, those of magistracy, together with authorized pensions, are also charges upon the revenues; but are of a distinct nature from the disbursements which I have mentioned.

302. The distinctions here pointed out may be thus enumerated first, the gross jumma of the country; secondly, the gross sudder jumma demanded by the Company; thirdly, the net jumma. The two last are what remains of the first, after deducting the charges incidental to the collections.

303. In concluding a settlement with the zemindars, we must, therefore, determine what charges shall be paid by them; and the amount of their jumma; must be regulated by this consideration.

304. If we adopt the abstracts of the sudder jumma, the two first articles, viz., mofussil and pergunnah expenses, are understood to be already provided for, and are not to be considered; if on the contrary, we adopt the gross jumma, they must be allowed for, unless it should appear that they have been already deducted from the amount; or that a separate provision is made for them in land or other assets, not inserted in the public accounts.

305. In the former case, we are to consider, whether the Sudder Cutcherry and Poolbundy charges have been heretofore defrayed by the zemindar or farmer, exclusive of his agreement with Government; whether any separate allowance was made to him, on this account; or, whether the expense was separately paid by the Government. On the first supposition, he will still be liable to defray these expenses, without any additional consideration; in the two latter, a provision must either be made for them by a proportionate diminution of the jumma, or by the continuation of them as articles of disbursement; unless it can be proved that he possesses resources equivalent to the amount.

306. In the same manner, a determination must be made regarding the moshaira. Where this article is at present paid from the sudder jumma, and the zemindar has no provision in land, nor other fund distinct from the revenues included in that amount, some allowance must either be continued, or a provision be made by an abatement in his assessment. This consideration, will apply to a few instances, and only, I believe, where the lands of a zemindar are at present let to farm; and it will cause an apparent diminution in the jumma, by transferring to that article, what now stands in the account of disbursements.

307. There is another point to be considered. The district of Nuddea was let to farm for a period of five years; and the Government having appropriated the whole produce, as far as they could discover it, was obliged to grant allowances, as a provision both for the zemindar and his family. The same circumstances may have taken place, in other instances.

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308. Separate provisions to the families of the zemindars by the Government, are liable to great objections. The necessity which originally dictated the allowance never ceases, and the expense becomes thus perpetuated.

309. The Government, therefore, should avoid as much as possible entailing upon itself these charges; and leave every zemindar to take care of his own family. If the precedent should be continued and extended, in the course of time, the amount of these pensions will become enormous. Our humanity, in this respect, has gone beyond policy and prudence; and the variations in our system, have given scope to it. If a zemindar fails to take care of his family, redress may, I conceive, be obtained by application to the Courts of Dewanny Adawlut; and a provision for this purpose, if it does not exist, may be added to the present regulations.

310. But we are now to determine, whether the zemindars, to whom the case applies, should be entitled to a consideration on this account, in making the settlement with them; and the decision must depend upon a due consideration of the circumstances above stated; that is, where the revenue forthcoming to the zemindar is assumed as the basis of the settlement engaged for by him, we must consider this article amongst other expenses to which he is liable, and for which a provision must be made; but in future, all applications from any part of the family of a zemindar, for distinct allowances, should not be complied with, further than to use our influence over the zemindar to take proper care of his family.

311. In the list of zemindary charges there will be found charitable donations, which ought properly to be paid by the officers of Government. Convenience may sometimes admit of a disbursement of them, through the zemindar. There are other articles also, of a trifling nature; and it must be decided by whom they are to be paid, as the amount of the jumma will depend upon this decision.

312. In all these instances, whether the settlement be made upon the gross jumma of the district, or upon the abstracts of the sudder jumma, we must be careful to record the particulars of it, lest hereafter we should be unable to trace them. The greatest inconvenience has already resulted, from the want of accuracy in this respect. The substitution of it, will lead to a clearer knowledge of the capacity of the country, and will preclude the necessity of those frequent references which we are now obliged to make, as well as future uncertainty regarding the terms of the settlement; and point out to the Court of Directors, the grounds and reasons of our proceedings in fixing the jumma.

313. No proposition has yet been made, with respect to the alienated lands. Whatever annexations of revenue may take place in consequence of an investigation into them, will, in whole or in part, as may be hereafter determined, become an addition to the revenues of Government. We certainly have a right to the whole; and if in the view of engaging the zemindars to assist in the discovery of them, or to prevent opposition or concealment on their part, which superstition or self-interest will dictate, any part should be left to the zemindars, it must be considered in the light of indulgence. This resumption must however be provided for by a clause in the engagements.

314. The next point referred for enquiry, was the person with whom the settlement is to be made.

315. It was observed at the time of this reference, that the orders of the Court of Directors prescribed that the settlement should, in all practicable instances, be made with the zemindars; but that as many of them, are disqualified from any real interference in the management of the collections, from incapacity on account of sex, minority, or otherwise; the interposition of Government was necessary, both for the security of the revenues, the protection of the ryots, and even that of the zemindars themselves, who from incapacity fall a prey to the artifices and frauds of their own officers and servants.

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316. To obviate this inconvenience, it was proposed as a general rule, that the principal officer of a zemindar whose incapacity disqualified him from the management of his own business, should become a party in his engagements with Government; and that he should be bound to a faithful discharge of his duty, by restrictions imposing a responsibility equally affecting his person and property.

317. The Collectors were accordingly directed to ascertain amongst the zemindar's servants, the persons most capable for this trust. Those who had been employed, and who had faithfully and ably discharged their assigned duties, naturally stood forth as the properest persons for future responsibility. Where the zemindar himself was capable of making a choice, weight was to be allowed to this consideration.

318. When Mr. Francis proposed a permanent settlement with the zemindars, he was not inattentive to the difficulties attending the execution of the plan, which may now be presumed to have increased. His propositions for correcting the evils, resulting from the incapacity of the zemindars, were founded upon the same observations which dictated the instructions above substantially recapitulated.

319. The Court of Directors in prescribing a settlement to be made with the zemindars in all practicable instances, limit the exceptions to this rule; to incapacity from *age, sex, lunacy, contumacy, or notorious profligacy of character*; and they recommend the appointment of a near and reputable relation, by way of guardian or Dewan, before any temporary farmer or servant of Government.

320. If the real capacity of the zemindars were taken, as the rule for determining the selection of them for employment; it is evident that they must be in general, excluded. This however is not the question at present; and having decided it, upon a comparative and attentive consideration of the various plans for managing the collections in favour of the zemindars, we must face the difficulties of the system, and endeavour to overcome them.

321. To the limitations pointed out by the Court of Directors, I can see no objection. I shall state some remarks regarding *female zemindars*, which will strengthen the objections to their acting, and perhaps suggest the expediency of a rule, that they be declared incapable of holding any management of the collections.

322. It is well known that women in Bengal are, by the laws of their religion and customs, secluded from public society; and that they receive no education to qualify them, for the transaction of public business. In all suits and causes where they are concerned, it is almost impossible to ascertain whether they are parties to the representations which bear their names, or not; they cannot be produced in the public Courts, nor are they accessible to the officers of justice. It is not possible, in the nature of things, that they can be judges of their own

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interests, or competent to form opinions on the intricate detail attending the management of the revenues. They are mere passive instruments in the hands of their servants; and often perhaps ignorant of the transactions in which they are made to appear as principals. They must be liable to every species of misrepresentation and imposition, since they have not the means of detection; the characters, abilities and conduct of their Agents, can never be known to them; for they want all opportunity of forming a judgment upon them. The Government can seldom determine, whether its orders reach them; and hence they incur penalties for disobedience, where submission perhaps was never refused; and their officers avail themselves of the sanction of their names, to shelter their own misconduct.

323. In general, it will be found, that the female zemindars are under the Government of the family Bramin, who controls their consciences; he has his own private interests to attend to, and without appearing, exerts an influence over the conduct of the public business. The managing Agent submits to the control of a concealed authority which he must conciliate; and the interests of the State and zemindar, equally bend to it.

324. To enlarge upon this subject is unnecessary. Nothing can be more absurd, than to assign a trust of the utmost importance to Government and its subjects, whose property and security depend upon the faithful discharge of it, to an Agent precluded from all knowledge of its obligations, as well as from all interference in the execution of them; in short, to require the performance of acts of the first consequence to the State and its subjects, from a person incapable of any exertions.

325. The detail of the management in Rajeshahy, under the nominal authority of the Ranny; the decline of the revenues in that zemindary, and the confusion in which the whole of it, has been involved for years; would exemplify and prove the inconveniences which I have stated; of which many other instances, might be quoted.

326. By the Hindoo laws, as explained in the 20th chapter of the code translated by Mr. Halhed, it evidently appears that women are deemed unfit for so important a trust, since they are not considered as capable of self-management. In every State, whether married, unmarried, or widows, whether young or old, they are consigned to the care of a father, husband, or some relation; and where there are no relations, the charge devolves upon the Magistrate. These regulations, are founded on the peculiar customs of the people; and common sense warrants the application of them, to a situation of so much importance and responsibility, as the management of the settlement and collections.

327. Assuming then, as a fixed principle, that female zemindars are disqualified from all management and interference in the collections, and are not to be allowed to exercise any; it follows, that they ought not to be charged with any responsibility; and that the settlement for the revenues ought not, even in point of form, to be made with them.

328. I am aware that by this resolution, the fundamental security, that of the land, is given up; but I do not see with what justice it can be retained, after a declaration that the proprietors are incapable of any management.

329. Whether the lands be made over to a farmer, or given in charge to the servants of the zemindar, the conduct of either, under such a declaration, should not affect her property; for though every

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possible restraint be imposed upon the manager and although the selection of him by the Government may be made with more judgment than by the zemindar, still it is unreasonable to make her property responsible for his failure.

330. A deficiency in the revenues can only arise from two causes; misconduct in the Agent employed to collect them, or calamities which he could not prevent. In both cases, the objection is strong, supposing the latter to be of such magnitude, as to claim a remission.

331. Precedents, in opposition to this reasoning, may be found in the records of the Mahomedan Government, and, perhaps in those of our administration; but when they are contrary to reason and justice, whatever inconvenience may attend the renunciation of them, they ought not to be adopted, in a system that professes to act upon these principles. By employing the heir in succession wherever capable, the objection loses part of its force; but this may be often impracticable, for the successor may not be competent, from sex or minority, to undertake the management.

332. The zemindar being excluded from all real and ostensible interference, Government must either take the charge of the lands upon itself, or let them to farm; in either case, a provision must be allotted to the zemindar.

333. By farming the zemindary, the property is secured to the zemindar; since, whether the revenues are paid, are not, it cannot be affected; and nothing further can be urged in favour of the plan. The objections to it, exclusive of those which are acknowledged to exist in the farming plan in general, are these:—

334. That the zemindary officers not being employed, will be less capable of the management, when it reverts to the zemindar: That the heir in succession has no opportunity of acquiring any knowledge of the business, and will succeed to the administration of it, entirely ignorant of the duties annexed to his situation:—

335. That as the farmer must have his profits, as well as the zemindar a subsistence, the double provision is an additional tax upon the Government:—

336. That the security to Government, for the revenues, is merely personal, and not recoverable from the land.

337. The Fifth and Seventh paragraphs of Mr. Francis's Minute on the revenues, proposes the establishment of a Court of Wards, for the care of estates, of which the incumbents are minors, idiots or females; and to have the care of the education of minors, now usually committed to servants or relations, who have an obvious interest in bringing up the children in ignorance and stupidity. The importance of the subjects points out the suggestion to attentive consideration.

338. To a separate establishment of this kind, there are two objections: first, the expense of it, which the Government could ill afford; and secondly, the interference of its operations with those of the Board of Revenue. I do not see how they are to be obviated.

339. The purposes however of such an institution, may be answered by the following propositions:—

340. That the zemindars, declared incapable, shall be released from all responsibility; and that their lands shall remain under the charge of a manager appointed by Government.

341. The Board of Revenue will stand in some degree, in the place of a Court of Wards; the manager or trustee will, in the first

Mr. Shore's instance, be recommended by the Collector, and be amenable to him; and both will be responsible to the Board of Revenue.

342. There are two objections to this plan; one which arises from the detail attending the inspection and control of the trustee's conduct, the second, that the security of Government, is transferred from the land to the skill of an Agent; but I do not think them of sufficient weight to supersede the arguments in support of it. A provision must be made for the zemindar, either by fixing the jumma of the district, and by declaring the profits beyond that amount to belong to the proprietor, or by allowing a fixed sum as moshaira.

343. In fixing the jumma, the fundamental principle of the revenue plan is adhered to; and supposing the profits to exceed the usual allowance to zemindars, or what is necessary for her subsistence, the surplus may be appropriated to the improvement of the zemindary, to the discharge of the debts, if any have been contracted, and for the accumulation of a fund for contingencies.

344. The second mode has this convenience, that it avoids some intricacy, which would attend the adjustment of accounts upon the former plan; that it renders the payments to the zemindars certain, and relieves the Government from embarrassing applications from them, or from discussions respecting the amount of the profits. It is probable also, that the zemindars upon the whole, will be gainers; by fixing the jumma, and allowing them the profits beyond this amount, they might, from an unfavourable season, or from the negligence or dishonesty of the managing officer, be deprived of a subsistence, and the Government would find itself under a necessity of granting it, to remove their distress; but by allowing them in the first instance moshaira, they are secured from distress, and solicitation is anticipated. I presume that the zemindars would rarely, on the former plan, receive more than they will do, by the latter. If the profits of a year exceeded the usual amount of the moshaira, the Government, whilst the management was under its officers, might be tempted to appropriate the surplus, or by enhancing the demand for revenue, so as to absorb it. The determination respects those zemindaries only, which are now the property of minors or females, as the jumma fixed upon others should remain, and the first proposition be adopted.

345. The arguments in favour of each proposition are strong, and I submit them to the determination of the Board.

346. We ought, however, to determine the age at which minority should cease. The Hindoo laws admit some latitude in this respect, but generally limit the period of maturity to the sixteenth or seventeenth year; a reference to the pundits and moolvies may determine this point. The latter, may possibly be thought too early an age to intrust with it the concerns of a zemindary; some zemindars may be capable of executing their proprietary functions, at that early period; others, and the generality, will not. It is a question worthy of consideration, whether the limitation shall be extended to the expiration of minority, or be settled at the age pointed out. In the former case, we adopt the principles of reason by consulting the interests of the State, and the real benefits of the zemindar; but at the same time, we go beyond the rules of the Hindoo laws, and declare incapacity in concerns of a public nature, whilst the zemindar is personally responsible to individuals, and is liable to be sued for their demands upon them.

347. The second part of Mr. Francis's proposition, relating to

the education of the zemindar, is too material to pass unnoticed; and I fear that the Government must, to accomplish this object, exert an authority liable to objection.

348. In the year 1781 the Committee of revenue adopted a plan for the education of the minor zemindar of Dinsgappoor; but the obstinacy of the mother defeated it; she would not give up her son to the tuition of his appointed instructors, and resisted all orders and applications for his attendance. He was detained in her private apartments, where instruction was impracticable.

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349. I have no doubt, that the same difficulties will attend the execution of the present plan, and Government must interpose to overrule them, or it will be defeated. Where the object of a measure is reasonable, and can be defended upon its avowed principles, I should not hesitate to adopt such means for its accomplishment, as I would not otherwise recommend. Where a zemindar is so inattentive to the real interest of her son or heir, as not to listen to the persuasions of reason, I would propose the separation of the mother and son, for some time at least, and to compel her to give him up, either by withholding her subsistence until she complied, or by employing women of her own caste to enter her apartments and withdrawing him from them; but the opposition would rarely, I conceive, last, when the determination of Government was found to be fixed. The separation should never take place until the zemindar was arrived at a proper age for instruction, nor in any case whilst the mother consented to admit of his attendance on those nominated to instruct him, or appointed proper persons herself.

350. The tutors must be distinct from the trustees appointed to manage the estate; with respect to the latter, the directors recommend a discreet and reputable relation. I believe the proposed plan, upon the whole, will be found to be most agreeable to their instructions, although it appears rather to go beyond them; it differs also in some respect, from the orders communicated by the Board of Revenue to the Collectors, which proposed to continue responsibility nominally to the zemindar.

351. In making the settlement with the zemindars, the allowance of moshaira will of course cease; yet as this must be actually or virtually provided for in some cases, I shall point them out, and offer some propositions for determining the rates of these allowances.

352. I have already observed, that the proportion of the revenues to be left to the zemindars was never, as far as I know, fixed by any established rule, when they held the management of their own lands. I should however conceive, that during the regulated periods of Mogul administration, it must in general have exceeded the amount of the moshaira fixed by us for their subsistence, when out of possession. This conclusion I draw from two considerations; the opulence of the country, and the manner in which the zemindars lived a few years before we obtained the Dewanny. Admitting these facts, which are established by the best information I can obtain, and by none, as far as I know, contradicted, the conclusion is probable.

353. When the lands were let in farm by us, the moshaira was fixed at ten per cent. upon the gross sudder jumma, that is, the amount of the engagements contracted by the farmers with the Government; such at least was meant to be the general allotment, although this proportion was not regularly adhered to; for when the zemindars were restored to the management of their lands at a reduced jumma, the

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original allowances were continued, and additions were even made for charges of Poolbundy servants and others.

354. No authoritative precedents were, I believe, quoted in fixing this amount, although it seems to have been understood as prescriptive. The circumstance of the *malikana* in Behar may have suggested it.

355. A proportion of nine-tenths of the zemindary receipts is surely as much as our Government ought to demand, if it means to regard the welfare of their subjects by zemindary receipts; I mean that proportion of the gross produce which comes to the zemindar, after deducting intermediate profits and charges. I should hope that the profits of the zemindars would in time exceed this proportion, by a due attention to the improvement of their lands, and the encouragement of their ryots; and I should be happy if, without lowering the amount of the revenues, their profits could be at this time, increased: but we are not authorized on this account, to relinquish any part of what has hitherto been paid.

356. The situations to which the present considerations apply, are these:

357. First. To zemindars who decline to take the management of their lands upon the prescribed terms.

358. Secondly. To minors, females, and others, excluded by the determined limitations.

359. Thirdly. To zemindars entering into engagements with Government, for the purpose only of regulating the amount of their engagements.

360. With respect to the first, premising what I have already said, that the terms offered are equitable and moderate, the allowance should be small. It may be contended, that the refusal of the zemindars ought to preclude them from all allowance; but whilst we are liable to error in our estimates of the produce of their lands, such a decision might be deemed severe and unjust. Notwithstanding the reluctance with which the zemindars relinquish the management of their lands, I think it possible that some, from indolence or other causes, might be tempted to give it up, and remain satisfied with the *moshaira*, if this were always fixed at ten per cent. In this case, the Government would have a class of proprietors to pay, without deriving any benefit from their services. The zemindars of Burdwan would be entitled to receive four lacks of rupees a year, upon this supposition, with an exemption from all trust and responsibility, whilst at the same time, his influence might be directed to counteract the persons employed, who, if farmers, must receive some profits. The temptation should be stronger, upon the other side; that is, the terms of the settlement with the zemindars should be such, as to encourage them to undertake the administration of their own estates: nor indeed ought they to be permitted to decline it, without assigning satisfactory reasons for such refusal.

361. To zemindars under this description, who refuse to undertake the management of their lands, I would, for the reasons stated, assign five per cent. only.

362. To minors and females, I think ten per cent. should be allowed; part of it to be assigned to the payment of their debts, if any have been contracted, or to the improvement of their zemindary, unless the whole should be required for their subsistence. This proposition is

founded upon that contained in paragraph 344. If the jumma of the zemindary be paid, no moshaira will then be necessary; the surplus beyond the assessment, will provide a subsistence for them.

363. In both cases, if there are any lands appropriated for their subsistence, the amount of the produce is to be deducted from the percentage allowed to the zemindars.

364. The considerations which apply to the regulation of the third proposition, I have already detailed. They are founded upon a principle that the zemindars are entitled to a subsistence, and to a reasonable profit, beyond the amount of their contributions to Government.

365. I doubt if any precise rules of limitation can be fixed for determining the quantum of the profits to be left to the zemindars; the question applies to the present period only, and the general principles for the regulation of it, are these:—that the settlement should be so estimated as to allow them, in common seasons, a profit of ten per cent. over and above the expenses of collection. In estates, the rents of which are greatly reduced, or capable of increase, either by improving the lands or by economical management, this sum, upon the principle of a fixed jumma, may be deemed too large at first. The circumstances of the district must be therefore attended to.

366. If the present jumma assessed upon the country were confirmed, although there would be inequalities in it, I have no doubt that, upon the whole, the profits of the zemindars, with due economy and attention, might be nearer fifteen than ten per cent. upon its amount. That this is actually the case, I doubt.

367. The difference of expense to the proprietors of large estates is not, in proportion to the difference of jumma. A zemindar, whose lands yield to Government five lacks per annum, would subsist with more ease and convenience on ten per cent. than another, would on twelve, where the annual rated jumma is one lack of rupees. This consideration offers an objection against a fixed rate for the emoluments or allowances to the zemindars generally; where particular instances occur for the application of it, a determination may be made upon them. There are other circumstances of a local nature, which may influence the determination of the Board.

368. I now advert to the third subject of enquiry, the rules for preventing oppressions upon the ryots, by the zemindars and farmers, as well as collusions amongst the latter, tending to deprive the zemindars and farmers of their just dues.

369. In determining this question, the rights of the zemindars, talookdars and ryots, ought to be first ascertained; and I shall here insert a summary of what I deem myself authorized to maintain upon these points; premising that I pretend only to state facts, and draw such conclusions from them as they fairly admit, without reconciling every apparent inconsistency, either in facts or forms.

370. I consider the zemindars as the proprietors of the soil, to the property of which they succeed by right of inheritance, according to the laws of their own religion; and that the sovereign authority cannot justly exercise the power of depriving them of the succession, nor of altering it, when there are any legal heirs. The privilege of disposing of the land, by sale or mortgage, is derived from this fundamental right, and was exercised by the zemindars before we acquired the Dewanny.

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371. The origin of the proprietary and hereditary rights of the zemindars is uncertain; conjecture must supply what history does not mention; they probably existed before the Mahomedan conquests, and, without any formal acknowledgment, have acquired stability by prescription. I do not admit the sunnud, which the zemindars sometimes receive, to be the foundation of their tenure; which, though it may acquire confirmation from it, exists independent of this deed. The origin of the possession of some zemindaries may be traced to a grant, but the inheritance goes on, without it.

372. The revenues of the land belong to the ruling power; which, being absolute, claimed and exercised the right of determining the proportion to be taken for the State.

373. The rights of the zemindars are limited and conditional. They cannot alienate lands from the public assessment, without the permission of the supreme authority; they are bound to make good their stipulated payments of revenue, under the penalty of suffering an equivalent loss of property, or of being deprived of the whole; and it is also their duty to preserve the peace of the country from infringement, and to secure their lands from inundation, by repairing the embankments of the rivers. The performance of these functions, supposes the means of discharging them to be left with the zemindars.

374. Formerly, their services were required for the defence of the State, against rebellion or invasion, when they possessed the means of furnishing this assistance. This obligation was chiefly exacted from the principal zemindars; but was binding upon all.

375. The Government, in virtue of its claim to a portion of the rents, considered itself entitled to the minutest information regarding the land, its produce, the rents paid by the ryots, and all transfers in their possession. The duty of the mofussil canongoes was to record and furnish this information, and the accounts formerly kept by them were calculated to afford it.

376. The sanction of Government was often given to sales, mortgages and successions; but the want of it did not, as far as I know, render them invalid.

377. No alienation of land by the proprietor, or diminution of the rental, could deprive the supreme authority of its title to the revenues of the land; it of course exercised the right of resuming such alienations, and of re-annexing them to the public assessment, as well as of enquiring into fraudulent diminutions of the jumma.

378. The Government sometimes interfered in regulating the rents paid by the ryots, and in some cases, employed its own officers to collect them. Jaffier Khan's conduct offers a precedent of an interference to the exclusion of their zemindars; and the Institutes of Akbar show, that the relative proportions of the produce were settled between the cultivator and the Government; yet in Bengal, I can find no instances of Government regulating those proportions. Although the nazims have attempted to collect the rents from the ryots, those attempts have been partial only, and do not warrant an inference that they were systematically pursued, which I do not believe was the case. The practice of appointing an officer to superintend and control the conduct of the zemindars was a more limited exercise of this authority, and was more general. This is established by a variety of instances. The officers thus employed, were denominated *amils* and *sezwuls*.

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379. Admitting the proprietary rights of the zemindars, wherever Government supersedes the rights properly connected with them by collecting the rents from the ryots through its own officers, it follows that some provision should be made for the subsistence of the zemindars. I cannot find that this was ever formerly done in Bengal; nor can I learn that the Mogul Government in this subah, ever established the proportion of the rents to be paid by the zemindar, the profits which he was to receive, or the allowance to be made to him, in case of his temporary dispossession. I conclude that the rules of limitation in these instances, were never fixed. The settlement of Turymul appears to me to have furnished the standard for the demands of the State upon the zemindars, from the period of its establishment to the administration of Jaffier Khan; unless the measures of Sultan Sujah, of which I have no accurate information, should be deemed an exception. The augmentation of the general assessment by him, was moderate.

380. Zemindars, during this interval, enjoyed the profits which they received, over and above the stipulated standard; and when they were temporarily dispossessed of the management, retained their nankar lands only, without receiving any additional allowances; when a zemindar was deprived of his property, his right to the nankar ceased, and was transferred to his successor.

381. The variation in the public demands from the standard of Turymul, for a period of one hundred and twenty years, was so small, that the profits of a continued management would furnish a subsistence, during a temporary dispossession; that the zemindars were often taxed by the nazims, or their officers for their private emolument, beyond the established demands, must be deemed probable; and during the period in question, they could afford it.

382. Rights depending upon the discretion of the ruling power, must be deemed precarious; despotism could extend its claims to the subversion of the rights of the zemindars, without an avowed and direct infringement of them, but its practice, generally speaking, has been in favour of them. The zemindars of Bengal were opulent and numerous in the reign of Akbar, and they existed when Jaffier Khan was appointed to the administration, under him and his successors, their respective territorial jurisdictions appear to have been greatly augmented; and when the English acquired the Dewanny, the principal zemindars exhibited the appearance of opulence and dignity.

383. A property in the soil, must not be understood to convey the same rights in India, as in England; the difference is as great as between a free constitution and arbitrary power. Nor are we to expect under a despotic Government fixed principles, or clear definitions of the rights of the subject; but the general practice of such a Government, when in favor of its subjects, should be admitted as an acknowledgment of their rights.

384. From these data, others may be enabled to place the subject in a clearer light; and to reconcile the principles of right, with the practice of an arbitrary Government. I have endeavoured to point out what it actually left to its subjects, under the assertion of claims apparently calculated to leave them nothing: this part of the precedent is most worthy of our imitation.

385. In India, the land has always furnished the Chief revenues of the State, and the taxes are immediately imposed upon it; commerce has rarely been considered of importance.

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386. Talookdars who pay their rents to the officers of Government, are in all material respects, on the footing of zemindars; but they enjoyed a privilege which has of late years been invaded; that of an exemption from an augmentation of their rents; and on the other hand, they have obtained remissions.

387. Those who pay to the zemindars are more dependant; but it is a general rule I believe, that their rents shall not be liable to augmentation at the will of the zemindar. That they were subject to a proportion of the increase demanded from him, must be understood; but since the increase and deductions have been imposed and granted upon an estimate only, without reference to any fixed rule or rate, the variations of practice with respect to talookdars will be found to supersede all rule. A talookdar of either description, who has once been allowed a remission, is subject by prescription to a future increase; where he has paid the same rents invariably, from the establishment of his tenure, he is not liable to it; the terms of the conditions by which he holds his talook, are sometimes special, and furnish the particular rules to be observed between him and the zemindars.

388. With respect to the ryots, their rights appear very uncertain and indefinite. Whilst the demands of Government upon the zemindars were regulated by some standard, as I conclude it was from the time of Turymul to that of Jaffier Khan, they had little temptation or necessity to oppress their ryots; but the same variable discretion which has affected the payments required from them, has extended in the same manner to the ryots. The rates of the lands were probably fixed formerly, according to the nature of the soil and its produce; the cesses imposed by the zemindars were an enhancement of these rates, and arbitrary without being at first oppressive.

389. It is, however, generally understood, that the ryots by long occupancy acquire a right of possession in the soil, and are not subject to be removed; but this right does not authorize them to sell or mortgage it, and it is so far distinct from a right of property. This, like all other rights, under a despotic or varying form of Government, is precarious. The zemindars, when an increase has been forced upon them, have exercised the right of demanding it from their ryots: If we admit the property of the soil to be solely vested in the zemindars, we must exclude any acknowledgment of such rights, in favour of the ryots, except where they may acquire it, from the proprietor.

390. Although much has been said with respect to the ryots, I shall nevertheless enter into a more particular detail of what regards them.

391. In every district throughout Bengal, where the license of exaction has not superseded all rule, the rents of the land are regulated by known rates called *nirk*, and in some districts, each village has its own; these rates are formed, with respect to the produce of the land, at so much per *bega*; some soil produces two crops in a year of different species, some three; the more profitable articles, such as the mulberry plant, betel leaf, tobacco, sugar-cane and others, render the value of the land proportionably great.

392. These rates must have been fixed upon a measurement of the land, and the settlement of Turymul may have furnished the basis of them. In the course of time, cesses were superadded to that standard, and became included on a subsequent valuation, the rates varying with every succeeding measurement. At present, there are

many abwabs or cesses collected distinct from the *nirk*, and not included in it, although they are levied in certain proportions to it.

393. The following Abstract of a Ryot's account, taken near eight years before this time, will show the mode in which this is done :

Rent of 7 begas 12 cottahs 7 chatacks of land, of various produce, calculated at a certain rate per bega according to its produce, extracted from an account of demands and payments, . RS. A. G.
called Hissawb Korcha..... 14 0 8

Abwab Cesses :

Chout at 3-16 per R.....	2 10 0		
Poolbundy, a half Mo. demand or $\frac{1}{4}$ of the jumma.....	9 7 2		
Nuzzerana one Md. or $\frac{1}{4}$	1 2 15		
Maugun do. do.....	1 2 15		
Fouzdarry $\frac{3}{4}$ of one Mo. amount or 1-16.....	14 15 0		
Company's nuzzerah one month & a quarter.....	0 1 7		
Batta, one anna per R.....	0 0 14		
		8 12 2 2	
	Total...	22 12 10 2	
Khelaat at 1 anna & half per each rupee of the above sum		2 2 1 2	
	Total jumma...	24 14 12 0	

394. The first sum of Rs. 14-0-8 is called the original rate of the land, but even this may include cesses consolidated into it; some of the abwab, or cesses, since added, are subsequent to the period of the Dewanny.

395. If the accounts of the same land were now examined, some additional impositions might appear. The zemindars introduce them by degrees, at intervals of two, three, four, or five years, and rarely attempt them for two or three years successively. Solicitation and influence are equally employed to effect the establishment of them; and a ryot, where the burthen is not too heavy, will rather submit than resist or complain. Temporary extortion may be practised at any time; but a permanent exaction of this nature can rarely be established by force alone upon the ryots.

396. *Tucka puttahs* generally express a fixed rate for the land at so much per bega, without any other article; but the sum total includes the several existing cesses at the period of adjustment, and others are sometimes again added and consolidated.

397. When the rents by successive impositions became too heavy, the ryots either abscond, or the zemindar allows them a compensation, by giving them other land at a favourable rate; but seldom by remitting either the imposts or diminishing the rates of the other lands. In some places, however, the accumulation of abwabs has caused a proportionate diminution in the assul; this is particularly the case in Dinagepoor.

398. When a measurement of the lands takes place, the existing rates are confirmed, and generally with some additions. Where none can be found, a reference is made to the rates of other lands of the same quality, in the vicinity of the spot measured; but the adjustment of them in that case, is a business of considerable difficulty. Every part of the transaction is a subject of contention; the demands on both sides are unreasonable, and are finally terminated by a compromise.

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399. It is the business of the putwaree to register these rates, which were also formerly recorded by the Mofussil canongoes; and these, when wanted, became open to the inspection of the Government.

400. It would be impossible, I conceive, to fix specific rates for any one species of produce, in any district generally; the quality of the soil and the situation of the land, as enjoying the advantages of markets and water-carriage, must determine it. The remark applies to every species of produce.

401. Where the rates of land are specific and known, a ryot has, a considerable security against exaction, provided the officer of Government attends to his complaints, and affords him redress; and without this he can have none. The additional sanction which he derives from a *puttah*, supposing it to be properly drawn out, is this; that it specifies, without reference to any other account, the terms upon which he holds the land, and the amount of the *abwab* or cesses which are not mentioned in the *nek-bundy*, nor always in the *jumma-bundy*.

402. In those places where the accounts are kept with the most regularity, and the established rates adhered to, the annual adjustment of the rent to be paid by each ryot, is not made without difficulty. The usual mode is to form a survey of the ground, and compare it with the accounts of the former year, in which every species of cultivation is specified, together with the relative situation of the land. Where the general appearance of the land corresponds with the detail of it in the accounts, the rent is adjusted without much difficulty; but where it differs, either by exhibiting a greater quantity of land in cultivation, or any article of a superior quality on the same land, the rents of such land are demanded, and a measurement is often adopted to determine them. The nature of the business shows that it can only be effected by a person well versed in it.

403. In the ordinations of the emperors, the officers employed in the collections are constantly encouraged and required to preserve the more valuable species of produce.

404. I suppose that the rents in Bengal may be collected according to ascertained rates throughout two-thirds of the country; and, notwithstanding the various abuses which I have detailed, it is evident that some standard must exist; for, without it, the revenues could never be collected from year to year as they have been. Exactions on one side, are opposed by collusions, on the other; but we may with certainty conclude, that the ryots are as heavily assessed as ever they were.

405. The land is divided into *ryotty* and *khomar*; the rents of the former, are paid in money, and of the latter, in kind. The usual division is half to the *zemindar*, and half to the cultivator; but some part of the expenses generally fall upon the latter, in addition to the stipulated proportion.

406. *Puttahs* to the *khode khosht* ryots, or those who cultivate the land of the village where they reside, are generally given, without any limitation of period; and express that they are to hold the lands, paying the rents from year to year. Hence the right of occupancy originates; and it is equally understood as a prescriptive law, that the ryots who hold by this tenure, cannot relinquish any part of the lands in their possession, or change the species of cultivation, without a forfeiture of the right of occupancy,

which is rarely insisted upon; and the zemindars demand and exact the difference. I understand also, that this right of occupancy is admitted to extend, even to the heirs of those who enjoy it.

407. *Pykaust* ryots, or those who cultivate the land of villages where they do not reside, hold their lands upon a more indefinite tenure. The puttahs to them are generally granted with a limitation in point of time: where they deem the terms unfavourable, they repair to some other spot.

408. Such are the general usages and practice, as far as I have been able to ascertain; but there are local customs which can only be known by an examination on the spot. In some parts of the country, I understand that the zemindar is, by prescription, precluded from measuring the lands of the ryots, whilst they pay the rents according to the puttah and jumna bundy. Amongst the inconveniences and abuses which may be inferred from this detail, the principal appear to be these:

The gradual introduction of new impositions.

The number of them, and intricacy attending the adjustment of the ryots' accounts.

409. I shall now proceed to state and consider the several propositions which have been made at various times, for the introduction of regularity, and the correction of the existing abuses.

410. Mr. Francis proposed, that it should be made an indispensable "condition with the zemindar," that, in the course of a stated time, "he shall grant new puttahs to his tenants, either on the same footing "with his own quit-rents; that is, as long as the zemindar's quit-rent "remains the same, or for a term of years, as they may agree." The former is the custom of the country. This will become a new assil jumma for each ryot, and ought to be as sacred as the zemindar's quit-rent. The puttah should be expressed in the simplest terms possible, without a single *abwab* or *munhote*; so much per *bega* of land which he cultivates, varying only according to the articles of produce, or quality of the soil.

411. By some, it has been proposed, that the Collectors should grant puttahs to the ryots; and we have, I believe, on some occasions, authorized this measure; but of late the applications on this subject, have been postponed for general consideration.

412. It may be here proper, in addition to the observations which I have already recorded, to collect into one view, the suggestions of the Collectors upon this subject.

BEERBOOM AND BISHENPORE.

413. The Collector, after enumerating the various frauds and impositions which exist, and which seem principally practised by the head ryots or *munduls*, recommends the general distribution of puttahs throughout Beerboom, as necessary to guard against them; and proposes a form for this purpose.

414. In additional security to the grand objects aimed at by the distribution of puttahs, he suggests the appointment of a *sheristadar* for each *pergunnah*. The description of the functions to be executed by this officer, shows them to be of the nature of those formerly performed by the *naib canongoes*, with some extension of authority. He communicates the regulations adopted by himself, for deciding upon the claims and disputes of the ryots.

415. But in Bishenpore he does not recommend puttahs, for this

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reason; that it would preclude Government from the benefit of discovering frauds and collusions.

BURDWAN.

416. In this zemindary, the Collector informs us that not more than a fourth of the ryots are in possession of puttahs, and that those are granted by the farmers, or their gomastahs, and not by the zemindar; that the rent paid by the ryots is regulated by custom and usage, and that the puttahs are not permanent; for where a more profitable species of cultivation is produced than before, the profit is accounted for by the ryots. Some of the puttahs which I have seen, contain a condition to this effect. He further adds, that the distinctions in the tenures of the ryots, render any general form of puttah impracticable, nor a fixed quit-rent possible, either upon the quantity of the land, or the quality of the produce; that the latter varies from accidental causes.

417. In obedience to orders, he has nevertheless, with the assistance of one of the ablest zemindary officers, drawn out the form of a puttah, observing at the same time, that the constant opposition to all innovations in mofussil management, renders its process doubtful. In addition to this detail, I must further add, what I believe to be a fact, that the zemindary of Bardwan is at present in the highest state of cultivation throughout, although the ryots there, are taxed heavier than in any district in Bengal.

DACCA.

418. The remarks apply to one division of the province only. The Collector, Mr. Day, informs us that the mode of collecting in the northern parts of the Dacca district, is by making a hustabood or measurement of the lands held by each renter, immediately previous to the harvest, agreeably to which the lands are valued and rents received. He apprehends the same mode prevails elsewhere, and that nothing can be more discouraging to the renters.

419. The zemindars in general, enter into no engagements with the ryots, but collect what they can. Allowed remissions never extend to ryots; they feel no increases.* The impositions are said to be numerous and unascertainable, and the want of engagements renders it impossible to detect abuses: this will require immediate remedy; and he proposes that the zemindars shall be compelled to enter into engagements with the ryots, for the periods of their own leases. He send, the form of a pottah.

* Sic in orig.

MOORSHEDABAD.

420. The Collector proposes various forms of pottahs, according to the rates of the lands, and the fixed or occasional residence of the ryots; he observes that these rates have been formed from a minute inspection of the Mofussil accounts, the ryots, puttahs, and a mensuration of at least one village in each pergunnah; that the ryots from all parts came and examined the accounts and approved the form; a time was allowed for objections, but none were made.

CHITTAGONG.

421. The rents of this district are collected by rates established by a measurement and jumabundy formed in the Bengal year 1174. It has never been the custom to grant puttahs to the fixed jumabundy ryots, who would refuse them, on an idea that the zemindars might then grant puttahs to whom they pleased; the rates and rules of assessment do not vary, and the jumabundy being established, impositions on the ryots are easily ascertained and redressed.

NUDDEA.

422. The collections from the ryots in this district, are regulated by the amount paid in the last and preceding year, that without a measurement and jumabundy, the custom of granting puttahs and collecting by them, could not be introduced, as the quantity and quality of the land must form the basis of an equal assessment, and both, with the rates, ought to be specified in the puttah. In Mahomed Amynpore, which forms a part of the Nuddea Collectorship, the same rule of collection prevails; but a hustabood was formed from the Mofussil papers in 1178 Bengal style, by Mr. Lushington. No oppressive impositions have since been made, the ryots do not desert; and their situation appears tolerably satisfactory. In Satsyka, and other places under the same authority, the usage is similar.

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JESSORE.

423. The various inequalities in the rates of assessment, and the abuses prevailing, are related by the Collector, and suggested to him the recommendation of abolishing the present pottahs and granting others. He proposes the form of a pottah, which has been drawn out with the concurrence of the canongoes; the object of this, is to fix specific rates, at which each article of assessment upon the assul jumma is to be collected, and not a specific sum for a given quantity of land, which would be impossible, unless a general measurement and new valuation of the lands were authorized. I am not sure that I understand the proposition.

424. The Collector discusses at large the subject of granting pottahs, and the mode in which it should be done, and his arguments merit attention; but I have extracted in this place, whatever appears material to the question, in one point of view only. It may, however, be proper to advert to a custom subsisting in Jessore, viz. That the nominal rate of land is three rupees per bega, but that the real rate is only one, as the ryots possess fifteen begas, where their pottahs state five only; and upon this last quantity, the assessment of three rupees for each, is made.

RAJSHAHY.

425. I could wish that the information on this extensive district, had been more particular; the material part of it relating to the present question, is as follows:

That there is no difficulty for a capable mohir to detect oppression on a ryot, as far as the enquiry depends upon his puttah, except where the batta is adjusted. That the ryots would hear of the introduction of new pottahs with an apprehension that no explanation could remove, and that he cannot transmit forms of pottahs to be executed by the zemindars and farmers to the ryots. That the rates of land may be procured, but that the great difficulty still remains unconquerable to any body but a zemindar, of ascertaining the quantity.

DINAGEPORE.

426. The abuses detailed, sufficiently pointed out the necessity of regulating the demands upon the ryots by some rule. The Collector accordingly proposes the introduction of puttahs, but in a mode different from all others. He assumes the demand of Government upon the zemindar, as the foundation that is to be apportioned out through the pergunnahs and villages, and thence to graduate to the ryot by certain rules. The settlement, when it arrives at this gradation, is to be assessed upon the land, at a fixed rate per bega. He states the difficulties attending the execution of this plan, and the means of counteracting them, and observes upon it, that in the opinion of intel-

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ligent people, no other mode for the introduction of pottahs can take place. He proposes, that no pottahs should be valid, without the Collector's signature.

SYLHET.

427. Of this district little need be said, as the very peculiar circumstances of it, have induced the Board to order a measurement of it, which is now under execution.

RAMGUR.

428. The varying customs of the different districts classed under this Collectorship, render it difficult to lay down any rules for preventing abuses, which the Collector only can prevent; it is usual for the zemindars to give ticka puttahs at the beginning of the year, but if the grain is dear, they insist upon being paid in kind. The remedy for this oppression, is to punish exemplarily all abuses of this nature. —No measurement has ever been made of Jeldia. A form of a puttah is proposed, which he thinks will operate particularly well in Pacheat.

RUNGPORE.

429. The Collector as long ago as March 1787, proposed the form of a puttah in Carjeehant, which is not yet effectually carried into execution. He now recommends a general form for the districts under his charge, upon similar principles.

PURNEAH.

430. The detail of the situation of this Collectorship is very minute. It is proposed by the Collector, that he should be allowed to grant puttahs under the seal of the Cutcherry, at a certain sum, including rents and taxes; that by this mode the annual traffic carried on by the munduls and putwarries in puttahs will be prevented; the demands of the zemindars will be limited; nor can the ryots lower the dues of Government.

24 PURGUNNAHS.

431. A form of puttah has already been adopted for the lands under this division, and the Collector informs us, that puttahs are granted according to that form, and a general register kept of them.

432. This detail, without extending it unnecessarily, points out the objections to the immediate establishment of general rules, and the necessity of adopting them to the local circumstances of each district. In deviating from established usages, we run a risk of substituting others of more detriment, in their room. No order of Government should ever be issued, unless it can be enforced; to compel the ryots to take out puttahs where they are already satisfied with the forms of their tenure, and the usages by which rents are received, would occasion useless confusion; and to compel the zemindars to grant them under such circumstances, or where the rules of assessment are not previously ascertained, would, in my opinion, be nugatory. When Mr. Francis proposed that the zemindars should be compelled to grant puttahs to the ryots within a limited time, he was not aware perhaps of the little intercourse subsisting between the more considerable zemindars and the ryots, nor that puttahs are generally granted by the farmers, gomastahs, and munduls of the villages. To require that the puttahs should be given for a definite time, as proposed by some of the Collectors, would diminish the force of that prescription which established a right of occupancy in favour of the ryots. In some places, as for instance in Jessore, the issuing of puttahs at present, would tend to the confirmation of the existing abuses, by which it appears, that

the zemindar is more defrauded than the ryots oppressed, notwithstanding the numerous taxes imposed upon them.

433. In authorizing the Collectors to grant puttahs to the ryots, we certainly deviate in some degree, from an established principle, which I always assume, that the zemindars are the proprietors of the soil. I have admitted, it is true, on the grounds of precedent, the right of the Government to interfere in regulating the assessment upon the ryots; but I object to the policy and propriety of this interference, without evident necessity: where a zemindar has refused or evaded the execution of the orders prescribed to him for the security of his tenants, or is unable to execute them, the interference of the Collector may be expedient. The regulation of the rents of the ryots is properly a transaction between the zemindar or landlord and his tenants, and not of the Government; and the detail attending it, is so minute as to baffle the skill of any man, not well versed in it. Where rates exist, or where the collections are made by any permanent rules, the interference of the Collector would be unnecessary; where the reverse is the case, he would find it difficult to adjust them. Errors committed by a Collector, should not be left to the subsequent correction of a zemindar; but it is the duty of an officer of Government to correct those of the zemindars. Nothing but necessity should ever induce us to authorize the Collector to fix the rates of assessment on the land. In trusting to established custom, and to the mofussil officers under the inspection of the zemindary servants, we have a more safe reliance than the interposition of a Collector, who has already sufficient employment to occupy his whole time. I do not see the same objection in authorizing him to affix his signature to the puttah or jumabundy of a ryot, after it has been settled by the zemindary officers. I proceed to other propositions.

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434. Mr. Hastings and Mr. Barwell, in their Minute for the future settlement of the revenues, recorded on the 22nd of April 1775, propose that all new taxes which have been imposed upon the ryots in any part of the country, since the commencement of the Bengal year 1172, being the year in which the Company obtained the Dewanny, be entirely abolished. Mr. Grant, in his address of the 28th of February 1788, makes the same proposition with respect to the Dewanny lands, but with a qualification which apparently removes part of the difficulties attending the proposition; adding, that the Company do restrict their annual demands upon those lands to the assul, ahwab, kefayet and tawfur of the maal and sayer, or the ascertained legal exaction at the time of the acquisition of the Dewanny, to be levied in the form of a simple assessment, and to be subject only to a deduction of the established amount of all the mofussil charges and native management of the collections. I omit his propositions regarding the Ceded lands, and the abatement suggested with regard to those and the Dewanny lands. The consideration of Mr. Grant's proposition will apply to the preceding. It does not follow that a measure, proper and practicable in the year 1775, is equally so, at this period; and although it may not be impossible to carry it into execution, I shall state my reasons why I think it ought not to be now attempted.

435. Mr. Grant's proposition is to be considered in two lights: first, as furnishing the standard for the demands of Government upon the country; and secondly, as establishing the rules for collecting the rents from the ryots.

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436. With respect to the first, I think we have in the accounts supplied by the Collectors, and their experience, a better standard for regulating the demands of Government.

437. With regard to the second, it has been already observed, that the mode by which the demand of Government upon the zemindar was regulated, and that by which the rents of the ryots were collected, are different. Admitting that in some instances, the ryots paid the taxes imposed by the nazims upon the zemindars, in the same proportions to the assul, and under the same denominations as the zemindars, this was by no means invariably the case; on the contrary, I hold the reverse generally to be true.

438. In Nuddea, for instance, seven articles of abwab out of the twelve specified by Mr. Grant, were imposed upon the zemindars, viz., *khasnoveesee*, *nuzzerana*, *mokurrery*, *zer mathote ahub serf sicca* 1½ anna, *abwab Fouzdarry*, and *chout mahvatta*; and of these only the two last, were levied from the ryots. In Mahomed Amynpore, five were imposed upon the zemindars, and three of the five *mathoot fulkarrah*, *chout mahvatta*, and *serf sicca* 1½ anna in the rupee upon the ryots. In Satsyka six were levied from the zemindars, and one only of the six, the *chout Mahvatta*, from the ryots. This last is doubtful; but the ryots of Nuddea had, as long ago as the year 1724, been taxed with two articles named *beekee* and *haldaree*, amounting to one anna six gunds in the rupee; and in 1751, another was added under the denomination of *subdharree* being about two annas in the rupee. If, therefore, we were to adopt Mr. Grant's proposition for restricting the demands to the twelve ascertained legal articles of exaction at the time of the Dewanny, by which I understand those enumerated in his Analysis, we should exclude the three which had been previously established, and which to this day subsist, amounting to three annas 16 gundahs: to avoid the loss occasioned by such a defalcation, we must add the three to his list, in which they do not appear. This might be done where they are known, but should not take place at random.

439. In Jessore, exclusive of fourteen articles imposed upon the zemindars by the nazims, twelve of which descended to the ryots, there were nineteen distinct articles collected from the latter. The *nuzzerana* *mokurrery*, mentioned in Mr. Grant's list, was not paid by them.

440. In other districts, similar variations occur. What has been stated is sufficient to show the danger of complying with his proposition without an accurate knowledge of the state of taxation, both at the sudder and in the mofussil, at the period of the Dewanny. Without this, we should not know what we confirmed, nor what we rejected of the mofussil taxes. I find no detail in Mr. Grant's Analysis.

441. The Collector of Nuddea, in an address to the Board of Revenue, dated the 6th March 1787, proposed the abolition of sundry taxes established in 1190 and 1191. Upon further inquiry and subsequent experience, he found that deductions had been granted in lieu of them, and that they were not so oppressive, as he first supposed. He accordingly recommended that the revenues should be collected agreeable to the rates of 1191. Thus, practical experience corrects the errors of theory. The Collector also of Jessore informs the Board of Revenue in an address dated June 25th, 1788, that the old assul jumma is in many places extended or else lost, in the accumulat-

ing taxes that have been subsequently added, and constitute the present jumma. The information of the Collector of Dinagore to the same point, has been already quoted.

442. In the Houghly district, a jumma bundy was formed by Mr. Lushington in 1778, which has since furnished the rules by which the ryots' payments have been made.

443. Now let us suppose that an order were issued for abolishing all taxes imposed since the Dewanny, and trace the consequences.

444. The zemindars and farmers, in the first instance, must revert to the accounts of that year, to know what taxes were collected from the ryots. It is probable, and I may venture to say certain, that the accounts in many places would be lost, or so confused, as not to be traced, and in this case the measure would be impracticable. Let us suppose, however, that the accounts are forthcoming; the trouble of tracing, examining, and applying them would be endless; and after all, it may be doubted whether the ryots would agree to the substitution of the rates of the period referred to, for those now paid by them, and whether they would benefit by the alteration. Considering the variations in the state of the mofussil since 1765, the application of the documents and records of that period, would be difficult.

445. The promulgation of such an order, as Mr. Grant observes, is very easy; but the immediate consequence would be a diminution of the public revenue. This necessarily results from the abolition of the taxes imposed; and unless the old rates could be immediately revived and established, the loss would be certain during the first year, probably to the amount of one-fourth of the public revenue.

446. After all I see no advantage that would be gained by it. If the assul jumma, with the twelve subahdarry abwab formed the measure of the ryots' payments, then indeed it might be considered as a standard for the public revenue, and for limiting and ascertaining the rents paid by the ryots. But we have direct proofs to the contrary; and this, in my opinion, furnishes an incontrovertible objection to the adoption of Mr. Grant's suggestion. The nuzzoranahhal, which existed to so large an amount in Dinagore, is not mentioned in his Analysis.

447. If there appeared to me any valid reasons for assuming the collections of 1765, as a standard for the rents from the ryots at this period I should propose, in the first instance, that the Collectors should be required to furnish an account of the rates of taxation at the former period, and to give their opinions whether the adoption of them would be practicable; and if it would be attended, with any beneficial effects to the ryots, or with advantage to Government. Without this information, the promulgation of the order proposed by Mr. Grant, would infallibly produce, in my opinion, the greatest confusion throughout the districts, and a certain diminution of the present assessment; it would also load us with a detail, which we should find it difficult to get through. The necessity of the measure ought to be established beyond all doubt, to induce us to adopt it, with such probable consequences.

448. These are the arguments which occur against the measure, as a general proposition: I will not assert that it may not be partially practicable, in particular instances; and if from the reports of the Collectors, which will be distinctly examined, this should appear to be the case, we may then adopt it, when it cannot be attended with the apprehended inconveniences.

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449. I shall now state, the measures which have heretofore been adopted for the purpose of limiting the exactions of the zemindars and farmers, and the collusions of the ryots, as well as the reasons which have prevented their operation.

450. When the five years' settlement was concluded by the Committee of Circuit, several conditions were inserted in the agreements of the farmers and zemindars, calculated for the security of the Government and benefit of their tenants. Thus, they were prohibited resuming lands applied to religious or charitable uses, exclusive of the original revenue land, and collecting the various impositions known by the name of bazee jumma, haldarry, moracha and salamy. They were precluded making any new grant of bromutter, &c., they were directed to collect from the cultivated lands of the ryots in the mofussil, the original jumma of the last and foregoing year, and abwab established in the present, and on no account, to demand more; where the lands were cultivated without puttahs by the ryots, they were to collect, according to the rates of the pergunnah. By another clause of the rates of the former mulguzarry, the puttah for the present year's cultivation was to become the standard of the collections from the ryots, and penalties were enacted for a breach of this. The receipt of any nuzzer salamy pachunny was prohibited.

451. A mohrer was also appointed on behalf of Government to take comparative account of the sherista; and secret and clandestine collusions were expressly prohibited.

452. In explanation of a former article, it was ultimately fixed; that the assul and abwab of 1172, together with the abwab accumulated thereon by the records of the sudder since the year 1173, were to be consolidated, and to form the standard of the collections.

453. The regulations, though less accurate in terms than they might have been, had a reference to an established principle of collecting, and it is very apparent, that if they had been enforced, the present difficulties would not have existed; but the truth is, that they were not; and at the expiration of the five years, the state of the mofussil was less known, than when the settlement took place.

454. The farmers collected, what they could; they measured their demands, by the abilities of their tenants. Ignorance of the actual state of the mofussil, was a bar to the detection and prevention of abuses. The Government, embarrassed by two opposite motives, the necessity of realizing the settlement which they had made, and a desire to prevent exactions, were sometimes obliged to support the farmers, and at other times to restrain them. The effect, however, in both cases, was a deficiency in the public payments. The recall of the Collectors in 1781, contributed still further to involve all past experience in obscurity and to multiply the confusion which prevailed.

455. The cabocleat then established, has been since continued; and every succeeding farmer, by the terms of it, has deemed himself authorized to collect what his predecessor demands. Hence every new cess has in fact, become confirmed.

456. The only observation which I shall here add to this detail is, that we are not to infer the inutility of the restrictions imposed, because they were not enforced; a distinction which may with great justice be applied to the measures of this Government.

457. The leading principles upon which I shall ground my propositions for the ensuing settlement, are two.

458. The security of Government with respect to its revenues; and the security and protection of its subjects.

459. The former, will be best established by concluding a permanent settlement with the zemindars or proprietors of the soil; the land, their property, is the security to Government.

460. The second, must be ensured by carrying into practice, as far as possible, an acknowledged maxim of taxation. That the tax which each individual is bound to pay, ought to be certain, and not arbitrary. The time of payment, the manner of payment, the quantity to be paid, ought all to be clear and plain to the contributor and every other person.

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461. It is essential to the success of these principles, that the settlement be made upon such fair and moderate terms, that the zemindars may derive advantage from their engagements, after a due performance of the stipulations contained in them. The period of the settlement is prescribed in the 56th paragraph of the letter from the Court of Directors by the Swallow, in the following words: "We therefore direct that you form the assessment for a period of ten years certain." But it is also necessary to advert to the directions, in the 52nd paragraph of the same letter.

"It is therefore our intention that the jumma now to be formed, shall, as soon as it can have received our approval and ratification, be considered as the permanent and unalterable revenue of our territorial possessions in Bengal, so that no discretion may be exercised by our servants abroad in any case, and even by us, unless some urgent and peculiar case, of introducing any alteration whatever."

462. The settlement is then to be made for a certain; but with a view to permanency.

463. To accomplish these measures, we must pay due attention to the existing circumstances of the country, adverting at the same time, to the most approved practices of Mogul finance, which may be adopted as far as they are compatible with the principles and form of our Government. To establish at once a perfect arrangement, would be impossible; but our regulations, should have a view to it. In combining temporary expedients with permanent arrangements, the former must be so modified as not to impede the operation of the latter, but to lead to them, and promote them.

464. The *tukseem* of Turymul, which was adhered to for a long period, was well adapted to the circumstances of the Government and the country. The name is still kept up, although there is reason to suppose that long before our accession to the Dewanny, a new *tukseem* had in fact taken place.

465. Bengal was formerly portioned into a certain number of *sircars*, and each *sircar* into a number of *pergunnahs*, and these again into *terfs* *kishtuts* and villages, and the revenue of each subdivision was recorded in the *tukseem*.

466. It should be our object to obtain a similar account, not I think by reverting to the ancient account, and after comparing the differences which have taken place, to re-establish the division of it, which would be little applicable to the existing state of things; but by assuming as a ground-work the present distribution of the country into Collectorships, after such correction as it may admit, and by obtaining through the different Collectors, an account of the distribution of the revenue upon *pergunnahs* and villages throughout their respective jurisdictions.

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467. To perform this, we must first determine the number of pergunnahs in each zemindary, and prescribe a form of arrangement for them, which shall be established by law, imposing penalties for every unauthorized alteration. I do not by this mean to prevent a zemindar changing the subdivisions of a pergunnah, but to require only that the constituent subdivisions shall always stand under the same pergunnah, where they are originally placed, and that they shall not be transferred to any other. Thus, supposing a pergunnah to be portioned out into five or more terfs or kismuts, comprehending the whole, it shall stand in the accounts as one article only, comprizing so many divisions. This will not interrupt the operations of the zemindars in making a settlement, which must be accommodated to the prescribed distribution of the lands.

468. Secondly. When this account is completed, another must be formed, showing the component parts of the pergunnahs; the divisions of the pergunnahs into kismuts and terfs is arbitrary, and liable to frequent variation, but the villages are more permanent. These must therefore form the particulars of the second account, and the names of them should be fixed, not liable to any alteration.

469. To these propositions I see no material objections; but they suggest a very important question, *whether the tukseem account shall contain the actual assessment upon the subdivision of the zemindary, or only the proportions of each to the revenue assessed upon the whole, by Government.*

470. As preparatory to a decision upon this question, it may be proper to enumerate the advantages which would ensue from obtaining accounts of the assessment, upon every portion of land, and the objections to the measure; to consider whether the same advantages may be procured by other means, what inconvenience would result from neglecting them, and whether, upon the whole, they are sufficient to overbalance the objections against it.

471. The advantages resulting from it, will be these:

First. The Government will obtain, in the course of time, a more accurate account of the resources, and progressive information of the improvement or decline of the country.

Secondly. They will possess the knowledge requisite to manage the collections through their own officers, in case the adoption of this measure should be eventually expedient, and of employing, when wanted, their interference to correct the irregularity or inequality of the assessment.

Thirdly. In the event of balances, they will be furnished with a standard for fixing the value of land in case of sale.

Fourthly. They will possess the means of ascertaining the truth of any representations of the zemindars on losses sustained by calamities, and a rule for determining the necessity of relief, and the quantum of it.

Fifthly. Whenever it may be necessary in any disputes regarding the boundaries, markets, or other matters, to refer to the former tukseem, or for any other purpose, the proposed account will furnish the basis of comparison, and in time become a new tukseem for the country.

Sixthly. The accounts required will afford information respecting all persons employed in the collection of the revenues, both as to their conduct and capacity, as well as the means for preventing breach of engagement and extortion.

472. I shall now state the objections to each of these in the same order in which they occur.

473. First. It may be urged that unless Government intend to raise the revenues of the lands in future, any further knowledge of the value of them beyond what we at present possess is unnecessary; and to demand the accounts of it, would only tend to excite suspicions in the zemindars, that the present assessment would not be permanent. The Court of Directors are themselves satisfied upon this point, and discourage the idea of local investigations into the value of the lands; directing, that when the tribute of each zemindar is fixed, he shall remain undisturbed in the administration and enjoyment of his estate, and be assured that as long as he pays his stipulated revenue, he shall be subject to no scrutinies or interposition of the officers of Government, unless where a judicial process may become necessary, to adjust claims between him and tenants, or talookdars, or co-partners of the same zemindary.

474. If the amount of the settlement is to be re-adjusted at the expiration of the ten years, these accounts would be necessary; but if it is to be confirmed in perpetuity, they may be dispensed with.

475. The Board have lately had before them very positive assertions, that the country is capable of yielding an increase of revenue exceeding a crore of rupees. I have already given my opinion in opposition to them, and have stated the arguments by which it is supported. With me, therefore, these assertions have little weight; and as they have long been before the Court of Directors, without producing any orders in consequence, it is to be presumed that they adhere to their more moderate opinions, so amply and decisively expressed in their letter by the Swallow. I see no reason, therefore, for adopting any measures contrary to the spirit of the orders by that conveyance, on the grounds of Mr. Grant's arguments or assertions, or those of others.

476. Admitting this reason, we may fairly disclaim the idea of pursuing measures calculated to afford us a more accurate valuation of the lands, when attended with risk to the principle we assume, and the argument which rests upon the advantages to be derived from the investigation loses much of its force. Whatever has a tendency to inculcate in our subjects a reliance upon the permanency of the measures of Government, by removing or abating their suspicions, is, on the other hand, an important consideration; yet I must acknowledge an opinion that our assurances will not abolish suspicion; which will never be eradicated, but by a steady adherence to system.

477. It may be further observed, that neither the zemindars nor their under tenants will voluntarily discover their advantages; and that to procure true accounts of the amount of their several engagements, penalties must be established for the suppression of them, or for the delivery of false.

478. On the other hand, it is also certain that the Mogul Government required and recorded the jumma of the lands in all its subdivisions, together with the fluctuations of it, through their own officers; and that the proposition is conformable to ancient practice.

479. The progressive decline or improvement of the country is another consideration; and although we may form a general idea of it, without requiring the accounts in the manner proposed, the information

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on these points, will be less accurate. The question then is, whether the general information of the Collectors will be a sufficient guide for the Government in this respect. With due care and attention, I think it may.

480. I might have contented myself with resting this argument upon the orders of the Court of Directors, which it is our duty to obey, unless solid reasons for a deviation can be shown; but they will, I presume, be better satisfied with a discussion of the question, than a tacit obedience.

481. Secondly. Upon a supposition that the settlement is to be permanent, and deficiency in the payments of the zemindars must be made good by selling a portion of their estates, equal to the liquidation of it; and hence it may be inferred, that no occasion will ever occur in which it will be necessary for the Government to undertake the management of the collections through their own officers. That when the jumma of a zemindary is once fixed, the proprietor will find it so much his interest to improve his estate, that he will be led by this principle to correct the subsisting irregularities and inequalities in the assessments, without any interference on the part of Government.

482. This argument is so immediately connected with the fundamental principles of the present propositions for a permanent zemindary settlement, that they must both be admitted, or rejected. I am far from supposing, however, that the principle will operate immediately, considering the ignorance of the zemindars, their inattention to business, the great extent of the principal zemindaries, and the abilities required for a due administration of the rents. In the course of time, it ought to be effective.

483. That several of the zemindars will incur penalties for the non-performance of their engagements is at first to be expected; and it may be said that they will be the sufferers, and not the Government, who will have a security in the land. It is certainly also for the interest of Government, and good of the country, that the great zemindaries should be dismembered; and the number of petty proprietors be increased. The ryots, or inferior renters, who suffer from the irregularity or inequality of the assessment, will obtain relief from being transferred to a more prudent, economical, or equitable management; and partial inequality may be corrected by partial interference.

484. The only instances in which it occurs to me that Government ought to take the management of the revenues into its own hands, is that of minors and females, and other excluded proprietors; and in this case, the true accounts of the assessment would be useful.

485. For it is not to be presumed that the appropriation of the mofussil settlement to the amount engaged for by the zemindar, in the terms of the question, will be truly stated, or that it will serve as a rule for levying that amount from the same divisions of the country. The inequalities of the allotment, it is true, are of little comparative moment, whilst the zemindars manage their own estates; but when a minor succeeds they will be material, and without a knowledge of them, the Government may be subject to loss; many of the pergunnahs will appear underrated with a view to guard against a discovery of the emoluments of them, whilst others will be over-assessed, and perhaps be found unequal to the rated portion of the jumma, and the officers employed by the Collectors, will take an advantage of it.

486. I acknowledge at the same time, that a Collector with

tolerable abilities, and an assiduous exertion of them, may soon surmount the difficulties attending the situation, and his residence upon the spot ought to give him sufficient experience to enable him to superintend the business successfully, whenever the management falls to his lot. It has been effected under greater disadvantages. The reverse however may happen, and the weight due to this consideration be allowed.

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487. Thirdly. In answer to the remarks stated under this article, it may be observed, that if the rent of the constituent parts of the zemindary be apportioned to the Government's demand upon the proprietor, that will furnish a sufficient standard for determining the assessment of the land when sold; that it will remain with the officers of the Government to select such parts of the zemindary in case of sale, as they may think proper, and it is their duty to choose portions equal to the payment of the stipulated revenue; that hence, the designed or accidental inequality in the settlement of the parts to the whole, will not be prejudicial to the revenues of Government.

488. But it is not impossible to foresee cases in which loss may be actually sustained; suppose for instance, a zemindary divided into fifty pergunnahs, of which twenty, yield a considerable profit; that fifteen of them, are barely equal to the allotment of the jumma put upon them; and that the remainder are over-assessed. That this will be the general case at first, and is so at present, can hardly be doubted.

489. Let us suppose further, that a zemindar is deficient in his stipulated payments to the amount of fifty thousand rupees, and that two pergunnahs are sold to make good this amount.

490. If they be selected from the class of profitable pergunnahs, the zemindar will be a loser, and the loss will render him so far incapable of paying the revenues of the remainder, upon which he will probably attempt to levy the deficiency, even at the certainty of future loss. If the selection be made from the losing pergunnahs, the lands must again be disposed of, and the Government must ultimately lower the assessment, which becomes a permanent loss without any equivalent.

491. Admitting these suppositions, the consequence is evident, for if the sale were carried on until the whole zemindary be disposed of, the revenues must be lowered, and this consequence will follow in whatever manner it is begun and continued, under the circumstances of fundamental inequality, and a fixed allotment of the jumma. This will appear obvious by reflecting, that if the pergunnahs of a zemindary paying ten lacks of rupees, were separately sold, subject to the payment of a fixed quit-rent proportioned to the whole assessment, admitting the premised inequality, there would be a deficiency in the revenue, not perhaps immediately at the first sale, but this would bring on a second, and ultimately, the necessity of lowering the jumma of the different pergunnahs; for no man would hold land at a certain annual loss, nor purchasers be found at a second sale, for land subject to such terms. It is a known and undisputed fact, that a zemindar, when called upon for an account of the rents of his zemindary, will furnish them in detail, so calculated as to show an account, less than what he is called upon to pay. Profits are secreted and not brought into the account. I can produce the accounts of Burdwan as delivered to me, in different years, by the zemindar, in proof of the assertion. The assessment of the villages will be no remedy against the stated inconvenience, for a

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zemindar will find no more difficulty in adopting their rental to that of the pergunnahs, than the rental of the latter, to the total jumma of the zemindary. It is probable that some will be at first omitted.

492. I know but one answer to this supposition; that it is scarcely probable the zemindars, when their property is secured by a limitation of the demands for land tax, will ever prove defaulters in a degree, to affect the public revenue. Thus far probability opposes presumption, but it does not answer the objection completely or satisfactorily; for a zemindar may be ruined through his own ignorance and the knavery of his servants, not to mention that their general conduct is against the probability.

493. It may, however, be contended, that under the circumstance of a fixed jumma, the same consequence will follow, supposing it to be founded, in the first instance, on the account of the actual assessment, as delivered by the zemindars.

494. To this it may be replied, that with the knowledge presumed, the consequence may be prevented; that the profits of part shall be equal to the deficiency upon the remainder; or in case of sale, one part may be augmented and another lowered, with a due regard to the produce.

495. In any case, the limits of the land sold must be previously defined, to prevent the subsequent disputes between the former and new proprietor.

496. Mr. Francis proposed that a new tukseem of the country should be made, for the mere purpose of regulating the quit-rent of the lands upon sales or transfers, by adopting the jumma of the pergunnahs to that of the whole zemindary, which was to be permanent and unalterable. This, in fact, is the proposition which I have been considering, although expressed in different terms; but it may be proper to enter into a more particular discussion of it; by itself, with a view to professed objects, without any comparison of it, with the other mode suggested.

497. It is admitted that our knowledge of the constituent portions of the large zemindaries is at present, very imperfect; we have some ground for determining the quantum of revenue which the whole is capable of yielding, yet we should probably find much difficulty in realizing that amount, if the officers of Government were to collect it, from the several pergunnahs. The reason is obvious; because they know not the real capacity of them.

498. The zemindar and his officers, ignorant as one or both may be, are in this respect, better informed than we are; and hence they are enabled to collect the assessment which we impose.

499. The relative value of the pergunnahs is continually varying, from accidental calamities, good or bad management of them, or from the superior skill of the different farmers. Many instances may be produced in which the value of the pergunnahs is now diminished or increased one-half in a period of fifteen years. As inundation sometimes leaves a pergunnah desolate, and incapable of cultivation for a term of years, the ryots remove to another, and augment the value of it.

500. A knowledge of these variations is not so material in fixing the jumma, upon the whole, as the loss in one place, may be balanced by the gain, of another; nor will our ignorance of constituent portions of the assessment upon a zemindary be productive of any material inconvenience, whilst the zemindar makes good the revenue.

501. But the proposition applies to the opposite consideration, the fixing the value of the lands in case of sale, and this is to be done at present, to determine the revenue of lands sold at any future period. Notwithstanding the very respectable authority in matters of Asiatic finance, which has been adduced in support of it, I see very considerable difficulties in the execution of it.

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502. The following statement of rent assessed upon several of the pergunnahs in the Nudda Collectorship, at the period nearly when Mr. Francis's proposition was made, compared with the jumma of the same pergunnahs in 1195, will elucidate those remarks.

PERGUNNAHS.	Jumma of 1183.	Jumma of 111
Balguah... ..	22,681	13,302
Bogwan... ..	95,541	69,001
Cobagepore... ..	19,765	11,621
Kishenagur... ..	90,814	76,237
Mutteary... ..	73,572	52,001
Boonun... ..	91,211	55,001
Pajenore... ..	68,054	40,189
Plassey... ..	81,098	49,774

503. Boonun, in the above extract, is rented at 55,001 Rs. ; but the calamities of the season reduced the receipts of it in 1195, to about 28,000 Rs. only. The Collector's opinion with regard to this pergunnah is, that it would require a period of ten or twelve years to restore it to the jumma of 1183, and an annual advance for assisting the cultivation, equal to half the present jumma.

504. Let us suppose that the jumma of 1183 had been declared permanent, and that for the liquidation of the balances, since incurred by the zemindar, any of the above pergunnahs, or in lieu of them, some others, with increased profits, had been sold. In either case the sale in the first or second instance, would be attended with loss to the Government.

505. These considerations apply to Bengal; half the revenues of which are supplied from six large zemindaries: and if the fact be true, that the pergunnahs are liable to constant ^{in their res-}pective from whatever cause this may arise, the inconveniences attending the sale of them, subject to a fixed jumma settled at this time, will be obvious.

506. If the pergunnah sold should yield much beyond the stated jumma, the zemindar will have a reasonable ground of complaint.

507. If much less, unless the land should be capable of easy and speedy improvement, the purchaser will lose; and the land must be again sold, and the jumma be reduced. These consequences may ensue without any fault of the zemindar, who will then be punished, where he does not deserve it.

508. After all, it may be asked, where is the necessity of fixing the revenue of the pergunnahs at this time, for the purpose of future sale? That the jumma of a pergunnah should be determined previous to its actual sale, is all that is required for the security of a purchaser:

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and since there are inconveniences attending the mode pointed out, we ought to consider if some other may not be adopted, not subject to them.

509. This may be done two ways; by requiring the zemindars to deliver in annually an account of the jumma of the pergunnahs, as assessed upon the villages apportioned, but to the sudder jumma. I conclude, that it will be inaccurate both from design and ignorance, but the risk of a loss by sale will rarely extend beyond the first or second instances; for the zemindar, having suffered by it, will be more attentive to proportion the value to the whole, to avoid another loss. Or, secondly, by ascertaining the value of the land previous to a sale, and regulating the revenue to which it shall be liable, by that value, at the end of the year. The Collector, if necessary, may be directed to attach certain pergunnahs, sufficient on a sale to produce the amount of the deficiency, and retain the management of them in his own hands, until the value is sufficiently ascertained, for regulating the land-tax previous to a sale.

510. This mode will be the most satisfactory and equitable for all parties, for the zemindar, the purchaser, and the Government; but it will be attended with delay, intricacy, and trouble. The plan of an annual valuation may, however, be sufficient for determining the revenue of lands previous to a sale; and though not free from objections, is attended with one important advantage—an expeditious realization of the revenue in arrear. Upon the whole, I am inclined to recommend it; but either of these suggestions will serve as a reply to the arguments under the third head, in support of the necessity of requiring the real valuation of the lands, as the means of regulating the rents of them at a sale.

511. Fourthly.—It may be contended, in answer to the advantages stated under this head, that when the jumma is fixed, the zemindars ought never to be allowed any deductions of revenue on account of calamity, particularly as we mean to settle the revenues which they are to pay, by a fair estimate of what has been actually paid.

512. But it is upon the other hand to be remarked, that with the utmost care and attention in the execution of this proposition, we are still liable to error; and that unless the jumma should be so regulated as to afford the zemindar considerable profits, a calamity of extensive operation, to which no country is more subject than Bengal, from drought and inundation, both of which may even operate in the same year, will, unless some relief be granted him, reduce him to ruin. This consequence may not immediately follow, but result from distresses which he cannot overcome.

513. Let us suppose, that upon lands yielding a jumma of five lacs, a loss of ten per cent. only is occasioned by inundation; that it has been sometimes greater the pergunnah of Boonun proves; and that the zemindar also fails in his payments to an equal amount; whence is the deficient 50,000 rupees to be made good? If by a sale of any of the pergunnahs, the zemindar may be ruined. It is not a sufficient answer that the zemindar may enjoy advantages from others, equal to this loss; and the annual subsequent deficiency for a period, although the proof of such a fact would be. But without the knowledge requisite to determine this point, the decision against a zemindar may be such as the equity of Government would hesitate to confirm.

Sic in orig.

514. The accounts proposed to be required, will not, alone, determine whether the zemindar is entitled to relief. The loss must be ascertained, first, by comparing the actual rent of the desolated pergunnahs for two or three successive years, with the amount of the loss; and taking into consideration the profits and losses upon the whole zemindary, the point may then be ascertained. Without these accounts, fictitious assets will be produced, in order to enhance the effects of the calamity. There are other modes by which a general estimate may be formed of the loss, with a view to decide upon the claims for relief (which ought never to be admitted but where the effects of the calamity are obvious, extensive, and exceed the profits of common years,) less accurate indeed than that which I have proposed, but at the same time, unattended with some inconvenience to which it is exposed. Thus, when a plea of loss by inundation is urged, the zemindar may be required to prove his title to relief, by an immediate exhibition of the actual accounts of his collections for the two preceding years; from which it may be known, whether the assessment is, upon the whole, moderate or excessive, and whether he can bear the loss, or not; the local deficiency may be computed, if these accounts are actually delivered.

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515. Fifth. The arguments in support of the proposition, are founded upon the following data.

That there exists an account in this country, known by the name of *tukseem*, which is frequently resorted to for determining the limits of land, the property of it, the right of erecting markets and gunges, and other points relating to the revenues. It is at the same time, acknowledged to be partial, incorrect, and often inapplicable to the present state of things; at present, however, its use cannot be superseded, although in time it may be a mere account. Gunges and markets are not to be established at the discretion of zemindars and farmers; there are certain rules regarding the establishment of them, with respect to their distance from old erected gunges, and the days on which the markets are to be held. I understand also a rule prevails, that a gunge or market recorded in the *tukseem*, may be again established, after an abolition of several years, without any regard to the rules of vicinity, in other cases.

516. The proposed *tukseem* is meant to serve the purposes of the former, and as that is now in use, so the new one in the course of time, will be substituted for it.

517. A *tukseem* formed upon an allotment of the general jumma of the zemindaries, to serve as a basis of future assessment for the parts of it, will, if progressive, sufficiently answer all the purposes of a *tukseem*, containing the actual jumma.

518. For the purpose of granting *sanads* of investiture for lands, such an account will be necessary. The particulars of the present *tukseem* are inapplicable to the state of the country.

519. Sixthly.—To insure the stated advantages, it will not only be necessary that the engagements of the zemindar, with his under-renters be known, but that every engagement between the different renters in all the gradations between the zemindar and ryot, or copies of them, be deposited in the public Cutcherry of the zemindary, the pergunnah, talook, or village, to which they appertain, that in case of complaints a ready reference may be made to them.

520. The objections to this, are stated under the first head. The

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zemindar will be suspicious that the object of the regulation is to procure a knowledge of his profits; and the under-renter will be equally suspicious of the zemindar, who would not fail to take advantage of the knowledge gained, in opposition to the principle established by the Government in his favour.⁶ To carry into execution, penalties must be enacted for the delivery of false or the suppression of true accounts.

521. In further opposition to these arguments by which the proposition is supported, it may be replied, that as every renter is furnished with an engagement, every purpose may be answered by the production of it, when complaints are preferred, and that the names of the persons to whom the management of the land is assigned may be known and recorded, without requiring the production of all the actual engagements contracted by them. That this will answer in some degree, I admit; but a record of the jumma, and of all the transactions relating to it, will afford an ampler and greater security to all parties concerned: the publicity of such transactions will deter oppression, or attempts to break any existing contract and engagements. The caboleats entered into by the farmers, when the five years settlement was concluded, has a clause, the direct tendency of which was to procure the record now suggested; but it was evaded, opposed, and never enforced.

522. In favour of the proposition, another argument also occurs; that unless the records of the settlement of the purgunnah be deposited in the Cutcherries of them, a new former will want the necessary accounts to assist him in forming his own settlement of the lands which he has rented.

523. The choice of a farmer resting with a zemindar, it is his duty to see that he has the means of fulfilling his engagements; the mofussil farmers also with whom the zemindars engage, are generally inhabitants of the zemindary, and have the means of knowledge; these arguments are suggested by preceding remarks.

524. It is certain, that by procuring a detailed assessment adapted to the sudder jumma, we shall possess more accurate information than what we now have; and if this be annually procured, the comparative accounts of several years will check and correct erroneous statements, without calling for those which may affect the fundamental principle of the settlement. If upon experience, they be found indispensable, they may be demanded.

525. With respect to ryots, however, their security requires that the settlement made with them, should become matter of record. In every zemindary, where the established laws of collections have not been infringed, this is the case at present.

526. I shall now consider the supposition, that nothing more is required from the zemindars, than an allotment of the jumma imposed upon their lands through the pergunnahs and villages; and that they are left undisturbed in the possession of them, without any further attempts on the part of Government, to ascertain their value, or interference in the detail.

527. My own experience, as well as that of the Committee of investigation, whose report I have quoted, has shown that many inconveniences have resulted from an inattention to the ancient institutions; particularly in suffering the office of the canongoes to fall into disuse, which was essential to the prevailing system of an annual variable jumma. For five successive years after our acquisition of the Dewanny, the zemindary of Rajeshahy paid a jumma of near 26 lacs to Govern-

ment; for the last fifteen years the average does not exceed 21 lacs. It has at different periods, been placed under the management of the officers of Government, but without success; what is the cause of this defalcation? It may be in part owing to the depopulated state of the zemindary, the consequence of successive bad management; but it must at the same time, be confessed, that our ignorance of the internal state of the district, has deprived us both of the means of ascertaining the cause, and of correcting it by our own interference. We can only conjecture, at present, the amount of the revenue to be demanded from the zemindar; the records of the canongoes, if duly preserved, would have supplied what we want, by exhibiting what has actually been collected.

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528. We know also, that the zemindars continually impose new cesses upon their ryots, and having subverted the fundamental rules of collection, measure their exactions by the abilities of the ryots. This is a very serious evil; for exclusive of the injury which the unprotected subjects of Government sustain from it, a necessity follows of our interference to regulate the assessment upon them; a task to which we are rarely equal. That it has been accomplished is admitted, but generally I believe, either at the expense of Government or its subjects; that is, the jumma is lowered, beyond what it ought to be, or kept up, at too high a rate. The former is most often the case.

529. I shall not urge these arguments beyond what is fair. In opposition to them, it has already been observed, that the demands of Government have been fluctuating; that the zemindars have had no certain security of enjoying the advantages arising from a due administration of their estates, and hence have wanted the encouragement which the present system is meant to give, and have perhaps been forced into practices which, under a permanent system, would have been forborne.

530. But the ignorance and incapacity of the zemindars are not to be forgotten. The consequences are equally prejudicial to Government and its subjects, whether derived from this source or any other.

531. The security now to be given to the zemindars is more substantial than ever it was; and if the system proposed had been adopted when we acquired the Dewanny, and successively adhered to, both the Government and its subjects would have experienced the benefit of it; some time will now be required to convince the zemindars that we are serious, and a longer period elapse, before they can or will obtain a knowledge of their interests, and of the mode of conducting them. To eradicate those habits and impressions which have been continued through life, is scarcely to be expected during the present generation. Sufferance will at first teach them; and the stability of our measures must promote self-interest. Government begins, by giving them an example of good faith. In relying therefore upon the operation of the principle which we assume, we ought not during the process of it, to abandon the ryots to caprice or injustice, the result of ignorance and inability. With knowledge, or the means of obtaining it, we may correct the consequences of both; and at present, we must give every possible security to the ryots, as well as to the zemindars. This is so essential a point, that it ought not to be conceded to any plan.

532. Secondly.—Supposing this plan continued for a period of twenty years, we may at the end of it, be without any real account of

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the state of the country. The present villages may be removed or abandoned; new ones may be erected; and the loss of land by inundation, or accession of it by cultivation, may alter the state or value of the several pergunnahs in a zemindary. In Burdwan, where the proportion of uncultivated land is small, and in other places in the same predicament, the alterations, may be comparatively little; but in Nuddea or Dinagepoor, and Rajeshahy, the appearance of the lands may be totally altered. Under a foreign Government, circumstances may be easily foreseen to diminish or increase the value of the whole. It is only upon the diminution of the value, that I lay any stress; for I renounce all idea of taxing our subjects, in proportion to the successful exertions of their industry. The ancient administration of the country acted differently; but if we discard the principle of their conduct, it ought not on this account, to form a precedent for imitation. As long as the revenues are duly paid, an inquisition into the actual produce may destroy confidence, without producing any equivalent advantage.

533. Thirdly.—If all enquiry into the rents of the lands is to be absolutely renounced, it may be difficult to obtain a knowledge of the alienated lands. The Court of Directors, in their revenue general letter of August 20th 1788, by the Swallow, observe that the general and permanent settlement with the zemindars is wholly independent of the revenue which may accrue to the Company from the recovery or reservation of any lands now in alienation; but an investigation of them cannot, I fear, be completely made, without local enquiry. I would wish, if possible, to avoid it; and the determination may be suspended until the effect of the measures now in execution can be known.

534. At all events, upon the principle of the settlement now laid down, laws must be enacted against alienations. To say that the self-interest of zemindars will prevent it, is to argue against proved experience; ignorance and superstition are ill-calculated to resist the claims of brahminical imposition.

535. Fourthly.—In making a permanent settlement with the zemindars upon the terms of a simple assessment, without requiring the accounts of it in detail, we deviate from ancient established practice.

536. To innovations made upon clear and just principles, and where the extent of them can be known, I have no objection; but we should be cautious in departing suddenly from rules established by our predecessors, even where the possible ill consequences are not obvious.

537. The natives who are versed in the official management of the revenues, will all concur in the necessity of obtaining those accounts which the Mahomedan Government formerly required, though as zemindars and talookdars, they would not hesitate to give an opposite opinion. They reason from the practice which they have been taught.

538. The principle upon which such accounts were required, appears to be the right of the sovereign to a proportion of the rents of the land, and his claim to augment them; but the character of the people may have also suggested the necessity of continuing the establishments for recording the mofussil accounts, in order to guard against a diminution of the jumma. The terrors of despotism were not always sufficient to enforce the payment of the revenues. Since the arrival of Jaffer Khan in Bengal, one-half the property of the country, has at least been transferred on account of defalcations. The

formation of the zemindaries of Burdwan, Rajshahy, Nuddea and others, will prove this.

539. We on the contrary, maintain the principle, without meaning to follow up the consequences of it; and under this modification it may be asserted, without imitating the practice of our predecessors.

540. But to secure the revenues from diminution, we propose the adoption of a rule which must be maintained without relaxation, except under the stated circumstances of great calamity; that the lands of defaulters shall invariably be sold to make good the deficiency; and if we can always adhere to it, by a due care in selling the lands, little diminution of the revenue is to be expected.

541. Upon this ground, the deviation from ancient practice seems admissible; at the same time, there may be consequences resulting from it, independent of those which I have stated, and which may not be foreseen.

542. At this period, the Government is not possessed of any records that can afford them a knowledge of the consisting parts of the principal zemindaries. From a Report of the Royroyan in 1786, it appeared that there are some villages which paid no revenue to Government, and were annexed to no zemindaries. The quantity and state of the alienated land is little known to us. Our ignorance upon these points, will hereafter be greater, unless the information to correct it, be annually called for; at the same time, if the want of it, be compensated by the improvement of the country, and the regularity of the collections under a permanent system, it will not be regretted.

543. In stating these arguments, my object is to relieve the subject on the outset from those embarrassments, which may impede the success of the plan which we mean to pursue; the conclusion which may be drawn from them, whatever that may be, will not, I fear, be exempt from objections.

544. The fundamental and solid objection to requiring the accounts of the actual settlement through all its detail, is founded, in the apprehensions of the zemindars, that we shall avail ourselves of it, to augment the revenues demanded from them; and if it should prove the capacity of the country to be greater than what we now suppose, although the consequence of the exertions of industry, I will not affirm that the cupidity of Government when possessed of the knowledge, will not be tempted to demand an additional proportion of the excess; such a suspicion might, I will not say it would, shake the foundation of the proposed plan, and no other can be substituted, in my opinion, for the prosperity of the country, and advantage of the State.

545. Yet if this argument were urged to its utmost extent, the zemindars ought not to be called upon for any accounts, for to demand those of the revenue of the pergunnahs, apportioned to the demands of Government only, will excite their suspicions; but after the reasons above detailed, I can never allow that Government should concede this point to them.

546. Neither do I think we ought so far to vary from established practice as not to require an account of new villages; by such neglect, in the course of time, a number might be established equal to a fourth of the revenues of a zemindary, paying no revenue to Government; and if they were sold to independent proprietors, the value of those remaining, might diminish in proportion.

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547. That the Government of this country should be restricted, by every possible rule, from exercising a discretion in varying the amount of the settlement when once made, I think absolutely necessary: but whether the Government in England should subject themselves to the same restrictions, is a point upon which I am not free from doubt. With the arguments here stated, and the advantage of future discussion, they can seldom be at a loss to determine upon propositions to this effect, submitted to their judgment. We must however, be cautious in committing the national faith, by the measures which we pursue in this country.

548. In order to bring these arguments to a conclusion, I shall now state the propositions which result from a due consideration of the whole, as a ground for discussion and determination, in such a form as I think calculated to remedy the objections which have been urged, and to combine the principle of giving confidence to our subjects, with the proper restraints for preventing an abuse of it.

549. That the zemindars shall be required to distribute the amount of the settlement made with them, upon the several pergunnahs within their jurisdiction, and the amount of the assessment of each pergunnah, upon the villages contained in it.

550. That this account be accompanied with another, describing the boundaries of the villages accurately, and the estimated quantity of land in each.

551. That they further be required to deliver in an account of all villages paying no revenue to Government, and that these accounts be annually delivered.

552. That if any new villages be established, and the zemindars should fail to give in an account of them, they shall become forfeited to Government.

553. The accounts will certainly afford the officers of Government more information than they at present possess, and whatever suspicions the demand of them may excite, they cannot be considered as inquisitions into the profits of the zemindars, which they may conceal.

554. With respect to the sales of land it is to be considered in two lights:—First, a public sale, by order of Government, in discharge of balances. Secondly, as a private transfer of property.

555. With respect to the first, it remains to be determined, which of the two modes proposed shall be adopted.

556. As to the second, it should be made with the knowledge and sanction of Government; and all sales made, without its knowledge and sanction, should be declared invalid. If this be deemed too rigorous, a limitation, as to a quantity of the land sold, may be fixed.

557. Some provisions must be made against collusive sales, that a zemindar, in order to get rid of a ruined pergunnah, may not substitute a fictitious purchaser. Thus, supposing a pergunnah to be rated at 50,000 rupees, and to produce half that sum only, the zemindar, to be released from the stated jumma, may procure a nominal purchaser, who, after the transfer of the revenue in his own name, may decamp. To know the zemindars, is to suppose this possible; and the jumma may be rated, with a view to this object.

558. The zemindars, being secured in the enjoyment of their rights, we are next to provide for the security of their tenants;—the farmers and under-farmers, the Talookdars, situated within the

jurisdiction of the zemindary, and the ryots. I shall enumerate the rules which occur to me, in distinct propositions, founded on the arguments and information in the preceding sheets. By collecting the whole into one view, the Board will be better enabled to consider them, and form a judgment upon them.

559. I lament, with sincere regret, the impossibility arising from my want of health of preparing these materials, at an earlier period; but although it has been determined that a settlement should only take place for one year, to expire in April 1790, I see no reason why the ten years' settlement should not be made in the course of it, instead of protracting its formation to the close of the year. Many of the observations recorded, refer to a supposition that the settlement for the ten years was to begin with the present Bengal year in April last.

It is my wish that all my reasoning and propositions may be fully discussed, and that the Governor-General and Mr. Stuart will not only assist me with their observations, but take the opinions of those in whose judgment they place any reliance, on any points which appear dubious to them, and where my arguments are unsatisfactory.

In this respect, it will be for the advantage of the plan, that the execution of it has been delayed. I have no attachment to any opinion beyond what may be warranted by fair reasoning; and I shall be happy to see my propositions corrected and improved, or to relinquish them for others more advantageous.

560. I shall go on as far as my health and other avocations admit, to the detail of the settlement under each Collector, and submit it, as prepared, for the consideration of the Governor-General in Council; at all events, I would wish to lay before the Board a draft of instructions for two or more of the principal zemindaries, that the application of the rules suggested by myself in the first instance, as far as they should be confirmed, may become a precedent for others. Some additional regulations will be required for the Collectors, and some alteration must be made, in those which exist. It will also be necessary to notify to the principal zemindars, the intention and determination of Government by a special perwannah.

561. Something might be still added to this Minute; but as I wish it to be submitted to the consideration of the Board without delay, I shall, from time to time, suggest such further observations as occur to me.

562. The great importance of trust delegated to us by the orders of the Court of Directors, has induced me to consider the execution of it, with the utmost attention. I have, on every point, detailed all the arguments which my information and experience suggested, as well for as against the propositions which I have ultimately adopted; nor have I neglected the suggestions of others. A discussion of this nature, can scarcely be too minute, when the former fluctuation of our measures is considered. Mr. Grant's Analysis has led me into disquisitions which, to some, may appear superfluous; but my duty more particularly imposed upon me the examination of his positions. Much has been repeated by me, that has been said before; and although the conclusions deduced from the whole, may not be new, it is certainly of importance to free them from the objections which have been made to them. The detail will, I hope, establish what I profess, the sincerest inclination to fulfil the orders of the Court of Directors, and to promote the true,

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interests of the British nation in India, by establishing a system of administration for the revenues of this country, on declared, permanent and moderate principles. Many mistakes will probably occur in this Minute; but as it comprehends the arguments for, and against, any material proposition, they can be the more easily detected and corrected; and I shall, without hesitation, renounce them when pointed out.

June 18th, 1789.

(Signed) J. SHORE.

(No. 1. PROGRESSIVE ACCOUNT of the Settlement of Bengal, from 1562 to 1763.
Tury-mull's Settlement, 1582 :Appendix,
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nute.

Khalsa Lands	63,44,260	
Jagheer, or assigned lands	43,48,892	
Total Assignment.....	1,06,93,152

Sultan Sujah's Settlement in 1658 :

Khalsa lands, as above	63,44,260	
Increase on a hustabood in 76 years	9,87,162	
Annexations of territory	14,36,698	
	87,67,015	
Jagheer or assigned lands	43,48,892	
Total Assignment.....	.....	1,31,15,907

Jaffier Cawn's Settlement in 1722 :

Khalsa lands, as above, according to Sujah's Settlement	87,67,015	
Increase in 64 years	11,72,279	
Resumed lands from the Jagheer appropriations	10,21,415	
Total Khalsa	1,09,60,709	
Jagheer, or assigned lands	33,27,477	
Total Assessment.....	.....	1,42,88,186

Sujah Khan's Settlement in 1135 B. S. or A. D. 1728 :

Khalsa lands	1,09,18,084	
Jagheer or assigned lands	33,27,477	
Total Assessment.....	.....	1,42,45,561

Cossim Alli Khan's Settlement in 1763 :

Jumma, as above, according to Sujah Khan's assessment	1,42,45,561	
Deduct : Dismembered territory, Muzkoorant, Dacca, Jagheer and Sebundy charges	4,13,191	
	1,38,32,370	

Add : Taxes progressively imposed from the year 1722

to the year 1763	1,17,91,853	
Total Assessment.....	.....	2,56,24,223

ABSTRACT Aboab Soubahdarry or Viceroyal Imposts, from 1722 to 1763, A. D. being the particulars of the sum of 1,17,91,853 Rupees, stated in the preceding account.

By Jaffier Khan :

1st. Wajashat Khasnoverssy per annum	2,58,857
---------------------------------------------	-------	----------

By Soujah Khan :

2. Nuzzeranna Mokurmery	6,48,040	
3. Serf Mathout	1,52,786	
4. Mathout Feelkhanch	3,22,631	
5. Fouzdarry Aboab	7,90,638	
	.....	19,14,095

By Aliverdi Khan :

6. Chont Mabratta	15,81,817	
7. Abuk and Khist Gour	3,92,140	
8. Nuzzeranah Munsoor Gunge	5,01,597	
	.....	22,25,554

By Cossim Alli Khan :

9. Kiffut Hustabood	14,72,599	
10. Surf Sicca, 1½ anna	4,53,488	
11. Kiffut Foujdaran	36,74,289	
12. Towfer Jagoordaran	18,81,014	
	.....	74,81,840

Total Viceroyal Assessments on the Mhal and Sayer of Khalsa and Jagheer lands of Bengal, from 1722 to 1763 ... ..	.....	1,18,79,846
Deduct : Passed to account of Tipperah, by Sujah Khan ... ..	.....	87,993
Net Amount of Aboab.....	.....	1,17,91,853

Revenue Department.

(A true Copy.)

Appendix, (No. 2.) to Mr. Shore's Minute.
(No. 2.)—STATEMENT of the Settlement, Receipts and Balances of Dinagepore, for the year 1169, B.S. agreeable to an engagement signed by Rannaut Buddree, the contracting Farmer, answering to A.D. 1762-3.

Mahl lands: Rents, including former taxes...	25,29,463	2	1	—
Sayer duties and variable articles ...	1,27,468	8	14	—

New Articles :

Nuzzeranah-hal, a per-centage of 10-24ths or 5 $\frac{1}{2}$ months on the assul ...	2,97,859	0	5	1
Husbulwosoolee Marochia, estimated receipts ...	21,337	5	14	—
Sale of zemindars effects ...	43,540	7	6	3
	<u>3,67,736</u>	13	6	—

Total gross Jumma on receipts of sorts ... 30,24,708 8 4 —

Deduct :

Short weight to reduce them to Sicca Rupees.. 4,67,562 13 14 —

Remains... Sicca Rupees... 25,57,205 10 $\frac{10}{10}$ —

Additional Imposts :

Serf, or Discount, 11 $\frac{1}{2}$ anna per rupee ... 25,368 — 5 —

Kutchia Balanny, a resumption of 1-10 proportion of the land held by the ryots ... 1,00,000 — — —
3,58,680 — 5 —

Consolidated Jumma...Sicca Rupees .. 29,10,885 10 15 —

Deduct :

Serinjammy, or Charges of Collections; viz.

Usual allowance ... 4,87,241 5 5 —

Resumed being, disallowed... 1,83,556 5 9 —

Remains Rupees of sorts ... 2,93,684 15 16 —

Deduct: Short weight ... 25,632 15 16 —

Remains, Allowed for Charges on Collection ... 2,66,152 — — —
Net Jumma on Sicca Rupees... .. 26,44,733 10 15 —

Particularization of the Jumma :

Articles.	Serf Discount.	
Mahl ... 17,95,808 4 10 —	2,11,801 5 18 —	20,07,609 10 8 —
Sayer ... 1,27,468 8 14 —	11,950 3 7 —	1,39,418 12 1 —
Nuzzeranah ... 2,97,859 5 1 —	27,924 4 10 —	3,25,783 4 15 1
Husbulwosoolee ... 21,337 5 14 —	2,004 2 10 —	23,381 8 4 —
Sale of effects... 43,540 7 6 3	...	48,540 7 6 3
Kutchia Balanny 1,00,000 — — —	...	1,00,000 — — —
Add ... 23,91,053 10 10 —	2,53,680 — — 5	26,44,733 10 15 —
Provision of Chunam for 1168	7,698 8 10 —	
On account for 1169 ...	80,400 — — —	88,098 8 10 —
Net Jumma of 1169 ...		26,82,832 3 5 —
Balance of 1169, Brought into the Jumma of this year ...		28,187 12 14 —
Net Jumma of 1169, clear of all charges, on Sicca Rupees ...		27,06,019 15 19 —

Collections :

Gross Collections in Rupees of sorts ... 21,20,880 15 16 —
Deduct: Short weight ... 1,88,185 — — —

Collections..... Sicca Rupees... 19,32,195 15 16 —

Balance..... Sicca Rupees... 7,73,824 — 3 —

Revenue Department.

(A true Copy.)

(No. 3).—HUSTABOOD of Dinagapore, for the Bengal Year 1169, corresponding with 1762-3, A.D. showing the Assets of that District, as they then stood, and containing the Settlement, Col. (No. 3.) to Mr. Shore's Minute.

Assul jummah, or original rent...	...	...	...	7,22,802	12	19	3
Aboab, or permanent taxes	...	...	...	11,23,516	2	6	3
Husbilwosoolce, or estimated collections	...	...	...	21,377	5	11	—
Nuzzerannah Mokurey 1168	...	91,259	2 11 1				
Do. 1176	...	1,54,208	6 10 —				

Total Taxes..... 13,90,361 1 2 —

Total Assul and Aboab..... 21,13,163 14 1 3

Nuzzerannah-hal, 5 months	...	...	...	2,82,281	—	19	2
Serf Sicca, 1½ anna per rupee	...	...	...	2,24,465	11	3	1
Total Mhal.....	...	...	...	5,06,747	12	2	3
				26,19,910	10	4	2

Sayer :

Assul, or original amount	...	...	...	1,14,849	6	15	3
Aboab, or imposts upon it	...	...	...	12,619	1	18	1
Serf, 1½ anna	...	...	...	11,950	3	7	—
				1,39,418	12	1	—

Total Mhal and Sayer. ... 27,52,329 6 5 2

Deduct : Serinjammy, or charges collections... 78,342 6 10 1

Remains... 26,80,986 15 15 1

Ahuz or Chunam, or tax for defraying the expenses of buildings } ... 33,377 5 19 —

Total Jumma of 1169..... 27,19,364 5 14 1

Balance of 1167 :

Balance of Cash	...	...	...	5,486	8	15	—
Do. of Collections	...	...	...	17,701	3	19	—
				23,187	12	14	—

Total Jumma and Balances ... 27,42,552 2 8 —

Collections	...	...	...	22,55,328	13	8	—
Deduct : short weight...	...	...	...	2,44,993	3	3	—

Total net Collections ... 20,10,335 10 5 —

7,82,216 8 3 1

EXPLANATIONS of the Collections and Balances.

Net amount collected as above, after deducting short weight ... 20,10,335 10 5 —

Deduct :

Serinjammy, or charges of collections allowed on the farmer's engagement	...	...	...	2,66,152	—	—	—
Deduct from this the amount provided for, in the settlements of the under-renters, as above.	...	...	...	78,342	6	10	1

Remains, difference defrayed by Ramnaut Buddree, and to be deducted from his payments ... 1,87,809 9 9 3

Net Collections.... 18,22,526 — 15 1

Borrowed to discharge the revenues..... 1,09,948 12 9 3

Collections in Sicca Rupees... 19,32,474 13 5 —

Difference between the collections as here stated, and the amount of them in the preceding account, arising in the article of Chunam, on which the amount collected exceeded the sum stated by Ramnaut Buddree's engagements, by ... 278 13 9 —

Net Collections, as by both accounts Sicca Rupees..... 19,32,195 15 15 —

Appendix, (No. 4.) to Mr. Shore's Minute.	Balance, as explained by the Farmer :	
	Deficiency occasioned by desertion of the ryots...	2,33,746 14 15 —
	Do. in the computed receipts of the sayer	89,050 13 17 2
	Do. in the husbuckwosodee, or estimated receipts	17,697 15 19 —
	Due from ryots, chiefly on account of the Nuzzerannah-hal, which they refused to pay	3,91,720 11 11 3

Balance, as above..... 7,32,216 8 3 1

In order to show the correspondence of this with the balance in the preceding account, the following articles, stated in Ramnaut Budree's engagements, but not provided for by him in the settlement which he made in the district, must be added to it,

Guire Balanny	1,00,000	— — —
Sale of zemindar's effects	48,540	7 6 3
Deficiency of assets	3,015	13 2 3
		<u>1,51,556 4 9 2</u>

Total Net balance	8,83,772	12 12 3
Deduct money borrowed	1,09,948	12 9 3

Balance reconciled Rupees 7,73,824 — 3 —

(Revenue Department.)
(A true copy.)

(No. 4.)—ABSTRACT ACCOUNT Settlement of the Dewanny Lands of Bengal, for the year 1169, answering to the period between April 1762-3, under the authority of Meer Mahomed Cossim Alli Khan.

Assul, or original rate	67,98,886	9 11 3
Jagheer, or Assigned Lands :		
Jagheer, Sircar	25,18,069	14 11 2
Jagheer Dewanny	4,57,636	2 — 1
Jagheer buckshee	1,15,091	2 — 1
Jagheer Tanajaut	2,48,823	2 14 3

Total... 33,30,620 5 6 3

Total original rate Khalsa and Jagheer	1,01,38,006	14 18 2
Aboab, or imposts from 1728, A.D. Chout...	11,05,513	8 17 1
Khasnovesee	2,22,233	2 6 3
Faelkhana	2,10,938	1 10 —
Nuzzerana Munsoor Gunge	3,70,125	12 9 1
Aluk, or Lüne	1,46,537	8 3 2
Aboab Fouzdarry Sylhet	5,69,664	13 5 3
Goragaut	19,164	11 — —
Kisht Gour	8,000	— — —
Zir Matnote	1,01,416	1 6 —
Total...	27,53,493	10 18 2

Established rental of the Khalsa lands ... 1,28,91,500 9 17 —

Keyfayack, or profits on the rents of sundry districts, including jagheers held at a reduced rate by the principal officers and relations of the Nizams, which were added to the public rental by Cossim Alli, in the commencement of his management ; viz.

Rangpore	2,71,498	7 19 1
Mahomedshahy, &c.	14,530	13 15 3
Jelaipore, or Dacca	11,28,534	15 15 3
Purueah	15,23,725	6 2 2
Chunnacolly	2,31,793	5 — —
Rajemahal	77,083	3 12 —
Ripperah	1,84,751	3 16 3
Asudnagur	70,787	1 15 —
Nawab Gunge	1,18,793	14 15 —
Dinagapore	2,95,541	10 — —
Beerbhoom	8,96,275	12 14 1

48,13,265 15 5 3

Total Rental of Khalsa and Jagheer Lands..... 1,77,04,766 9 2 3

(No. 4)—continued.

Brought forward... 177,047 66 9 2 3

Appendix,
(No. 5.) to Mr.
Shore's Mi-
nute.Articles separately collected, and not included in the Dewanny,
but inserted in the Nizamut Accounts:

Nuzzerana Mokurrery	6,10,364	12	15	—
Choke Chandery	3,560	15	15	2
Aboab Fouzdarry Moorsheadabad ...	16,639	1	—	—
Kefayet Mozah Bundadeh	27,600	15	—	—
Azeem Gunge Dipparah	6,410	3	5	—
			5,64,575	15 5 3
			1,82,69,342	8 8 1

Increase in 1169—by Cossim Alli Khan, in consequence of investigations:

Dinapore... ..	11,53,845	2	12	1
Nuddea	7,40,393	6	—	2
Jalapore, &c.	6,83,435	3	9	—
Rajeshahy, &c.	4,47,481	7	10	1
Rungpore, &c.	4,79,441	9	7	3
Purneah, &c.	1,06,601	8	10	1
Mint at Moorsheadabad	2,52,501	—	—	—
Jellah Mootah, &c.	33,663	2	7	2
Futtch Sing	55,203	4	1	2
Jessore and Sydepore	22,358	8	14	—
Bishenpore	18,000	—	—	—
Baharbund, &c., with Gujbane ...	25,727	2	—	—
Beerbhoom	1,098	—	—	—
Rohunpore	13,107	7	13	1
Aboab Fouzdarry Moorsheadabad ...	10,446	15	15	—
Chucklah Sylhet	26,652	15	7	1
Mahomed Amynpore Canyjol and petty Mehauls	4,88,851	7	8	1
	46,19,008	4	15	3
Scrf sicca, at 1½ anna per rupee, or 9. 6. per cent. }	12,30,561	7	1	2

58,49,569 11 17 11

Total Settlement of Bengal for 1169..... 2,41,18,912 4 5 2

(Revenue Department.)

(A true Copy.)

(No. 5.)—ABSTRACT of a Detailed Account Settlement, Receipts and Balances, of the
Dewanny Lands of Bengal, for the year 1169 B. S. A. D. 1762-3, during the adminis-
tration of the Nabob Cossim Alli Khan.

Bengal year 1169; A. D. 1762-3:

Balance of the preceding year	79,74,065	6	18	2
Assessment of the year 1169	2,44,18,912	4	5	2
Total, including the Balance of the } preceding year			3,20,92,977	11 4 —
Collections of the Balance	1,04,793	3	17	1
Collections of the Settlement of the year..	64,56,100	10	12	3
Total Collections to the 16th of the } month of Mang			66,60,991	14 10 —
Balance of the preceding year	78,69,272	3	1	1
Balance of the year 1169... ..	1,76,62,13	9	12	3
Total Balance.....			2,55,31,085	12 14 —

Appendix, (No. 6.)—**ABSTRACT** of the Detailed Account Settlement, Receipts and Balances, of the
(No. 6.) to Mr. Dewanny Lands, for the Bengal year 1170 and 1171, answering to the English 1763-4 and
Shore's Mi. 1764-5, during the Viceroyalty of Meer Jaffier, and administration of Nundcomar.

Khalsa Lands	...	...	...	...	...	67,98,386	9	11	3	
Jagheer, or Assigned Lands :										
Sircar	...	...	...	...	...	25,15,069	14	11	2	
Buckshee	...	...	...	...	...	1,15,091	2	—	1	
Mushroot Tanajant	...	...	...	...	...	2,48,823	2	14	3	
Mushroot Dewanny	...	...	...	...	...	4,57,636	2	—	1	
Total Jagheer						33,39,620	5	6	3	
Total Khalsa and Jagheer										1,01,38,006 14 18 2
Aboab, or Taxes imposed upon the Assul :										
Chout	...	...	...	...	...	11,05,513	8	17	1	
Klass Novesee	...	...	...	...	...	2,22,233	2	6	3	
Nuzzerannal Muscor Gungo	...	...	...	...	...	3,70,025	12	9	1	
Feelkhana	...	...	...	...	...	2,10,938	1	10	—	
Ahuk	...	...	...	...	...	1,46,537	8	3	2	
Aboab Fonzdarry	...	...	...	...	...	5,88,829	8	5	3	
Kisht Gour	...	...	...	...	...	8,000	—	—	—	
Zu Mathout	...	...	...	...	...	1,01,416	1	6	—	
Total Taxes						27,53,493	10	18	2	
Total Assul and Aboab						1,28,91,500	9	17	—	
Kefayet	...	...	...	...	...	48,13,265	15	5	3	
Total Revenue						1,77,04,766	9	2		
Collections of the year, including Muscoorant						74,13,360	10	4		
Balance...						1,02,91,405	14	18	1	
Collections after the close of the year..						2,05,046	15	19	3	
Balance uncollected						Rs. 1,00,86,358	14	18	2	
Bengal year 1171, or A. D. 1764-5 :										
Assessment of the preceding year ...						1,77,04,766	9	2	3	
Decrease in rental of 1171						13,497	12	12	1	
Remaining Assessment						1,76,512,68	12	10	2	
Increase on account of ahuk or lime, &c.						6,409	13	11	1	
Total Assessment of the year 1171 B. S						1,76,97,678	10	1	3	
Collections during the year						76,02,442	1	16		
Balance...						1,00,95,236	8	5		
Collections after the close of the year						5,73,091	9	—		
Balance uncollected						Rs. 95,22,144	14	5	—	

(No. 7.)—**ABSTRACT** of an Account Settlement, Receipts and Balances, of the Dewanny Lands
of Bengal, for this year 1172 B. S. or 1768-9 A. D. being the first year of the Dewanny under
the administration of the Nabob Mahomed Reza Khan.

Settlement of the former year	...	...	...	...	...	1,76,97,678	10	1	3	
Add—Articles separately collected as above	...	...	...	...	...	5,64,575	15	5	2	
Total Assessment of 1171...						1,82,62,254	9	7	1	
Add—Sorf Sicca	...	...	...	...	...	4,53,488	1	6	1	
“ Increase in Dinagopore	...	...	...	...	...	4,19,293	14	2	1	
						8,72,781	15	8	2	
Deducted remissions in several districts						1,91,85,036	8	15	3	
						31,06,024	10	15	—	
Total Assessment, including Muscoorant						1,60,29,001	14	—	3	
Collections during the year	...	...	...	...	...	1,44,49,911	11	7	3	
After the close of the year	...	...	...	...	...	2,07,964	18	19	—	
						1,47,04,876	9	6	3	
Balance uncollected...						Sa. Rs. 13,24,135	4	14	—	

(No. 8).—ABSTRACT ACCOUNT of the Decrease in the Settlement of the Dewanny Lands, from 1169 to 1172, inclusive; or from April 1762 to April 1765, inclusive.

Appendix
(No. 8) to Mr.
Shore's Mi-
nute.

Settlement of Cossim Alli Khan, in 1169									
B.S. or A. D. 1762-3	...	...	...	...	...	2,41,18,912	4	5	2
Settlement of Nundcomar in 1170 or A.D. 1762-3	...	...	...	...	...	1,77,04,766	9	2	3
Add, Nuzzeranah Mokurrery, and articles separately collected						5,64,575	15	5	2
						1,82,69,342	8	8	1
Difference	...	...	...	...	...	58,49,569	11	17	1
Decrease in 1171, or 1763-4	...	...	...	...	...	13,497	12	12	1
Increase in the same year	...	...	...	...	...	6,409	13	11	1
Net Decrease in 1171	...	...	...	...	...	7,087	15	1	—
Net difference between the Settlement of Cossim Alli and Nundcomar, 1172-3	...	...	...	...	...	58,56,657	10	18	1
Decrease allowed by the Nabob Mahomed Reza Khan	...	...	...	...	...	31,06,024	10	15	—
Increase in some Districts	...	...	...	...	...	8,72,781	15	18	2
						22,33,242	11	6	2
						80,89,900	6	4	3

(No. 9).—ACCOUNT, showing the progressive Decrease between the Settlement of Cossim Alli Khan, in 1169; and the Settlement made in 1172, by Mahomed Reza Khan.

Rajeshahy :

Jumma 1169	...	...	...	...	...	36,29,760	12	1	1
Decrease in 1170	...	...	...	...	...	7,50,949	2	15	1
Do. 1170	...	...	...	...	...	28,78,811	9	6	—
Increase in 1171	...	...	...	...	...	1,625	—	—	—
Do. 1171	...	...	...	...	...	28,80,436	9	6	—
Decrease in 1172	...	...	...	...	...	3,80,436	9	6	—
Do. 1172	...	...	...	...	...	25,00,000	—	—	—

Dinagapore :

Jumma 1169	...	...	...	...	...	26,89,090	14	9	—
Decrease in 1170	...	...	...	...	...	13,09,150	4	11	1
Do. 1170	...	...	...	...	...	13,79,940	9	17	3
Increase in 1171	...	...	...	...	...	765	8	—	—
Do. 1171	...	...	...	...	...	13,80,706	1	17	3
Increase in 1172	...	...	...	...	...	4,19,293	14	2	1
Do. 1172	...	...	...	...	...	19,00,000	—	—	—

Nuddea :

Jumma 1169	...	...	...	...	...	18,22,000	—	—	—
Decrease in 1170	...	...	...	...	...	8,30,717	10	4	2
Do. 1170	...	...	...	...	...	9,91,282	5	15	2
Increase in 1171	...	...	...	...	...	1,850	4	—	—
Do. 1171	...	...	...	...	...	9,93,132	9	15	2
Decrease 1172	...	...	...	...	...	1,11,469	10	7	2
Do. 1172	...	...	...	...	...	8,81,662	15	8	—

Beerbhoom :

Jumma 1169	...	...	...	...	...	13,16,287	7	4	—
Decrease 1170	...	...	...	...	...	1,089	—	—	—
Do. 1170 & 1171	...	...	...	...	...	13,15,169	7	4	—
Decrease in 1172	...	...	...	...	...	5,15,169	7	4	—
Do. 1172	...	...	...	...	...	8,00,000	—	—	—

Appendix
(No. 10.) to
Mr. Shore's
Minute.

ABSTRACT:

	Jumma of 1169.	Jumma of 1172.	Decrease of Four Years.
Rajeshahy	36,29,760 12 1 1	25,00,000 — —	11,29,760 12 1 1
Dinagopore	26,89,090 14 9 —	18,00,000 — —	8,89,090 14 9 —
Nuddea	18,22,000 — — —	8,81,662 15 8	9,40,337 — 12 —
Boerbhoom	13,16,268 7 4 —	8,00,000 — —	5,16,267 7 4 —
	94,57,119 1 14 1	59,81,662 15 8	34,75,456 2 6 1

(No. 10.)—STATEMENT of the Jumma of those Mehals for 1193, which composed the Dewanny Land inserted in the Settlement of Mr. Mohamed Reza Khan.

DIVISIONS.	Jumma of 1193, agreeable to the Settlement for that year.	Moshaira, &c., for 1193, and Establishment, for which the Zemindars received credit in their accounts with Government.	Net Jumma of 1193.
Dacca Division			
Booroogomed-poor	8,38,027 3 7 0		
Bheltah	6,86,471 5 8 1		
Jelalpore	8,16,117 2 9 3		
Momensing	6,02,872 8 3 0		
	29,43,488 3 18 0	3,443 15 17 3	29,40,045 4 — 1
Boerbhoom	5,51,437 — — 14	12,529 5 5 —	5,33,907 11 9 —
Besraopore	3,86,707 11 17 —	14,534 3 — —	3,72,173 8 17 —
Edraopore	2,42,835 5 6 —	7,000 — — —	2,35,835 5 6 —
Dinagopore	14,60,444 12 12 2	41,628 3 17 —	14,18,816 15 2 —
Futteh Sing	1,48,004 15 3 1	1,800 — — —	1,46,204 15 3 1
Honghy, exclusive of Burrooz... ..	1,36,196 8 4 3	41,370 3 9 —	1,34,826 4 15 3
Hodgelle do. Bencolo... ..	4,35,234 6 15 —	79,463 8 18 —	3,55,770 13 17 —
Jessore	5,78,968 13 4 3	9,910 5 10 —	5,69,058 7 14 3
Luckelpore	4,02,232 13 19 1	4,388 3 10 2	3,97,844 10 8 3
Moorshehabad	8,51,699 14 1 2	25,110 6 5 1	8,26,589 7 16 1
Mohumdhay	2,57,099 10 — —	1,535 — — —	2,55,564 10 — —
Nuddea	10,28,276 3 2 1	35,145 1 14 —	9,93,131 1 8 1
Purnea, including Derampore	9,59,064 6 12 2	10,078 8 — —	9,50,064 6 12 2
Rajmahal	2,02,550 — — —	20,787 5 — —	1,92,473 8 — —
Patchet and Jeldah	74,738 15 14 3	4,771 11 9 —	72,362 10 14 3
Rungpore, exclusive of Tahag	7,27,095 — 4 2	86,963 1 16 1	7,22,332 4 15 2
Rajeshahy	24,25,000 — — —	.....	23,38,136 14 3 3
Sylhet	2,29,851 13 — —	.....	2,29,851 13 — —
Silberies	4,02,724 14 3 3	6,913 4 17 —	3,95,811 9 6 3
Tipperah and Sundeeep	2,09,952 1 15 2	11,379 4 19 —	1,98,572 12 16 2
Keerpooy under Burdwan	1,204 — — —	.....	1,204 — — —
	1,40,54,808 10 9 1	4,18,469 13 7 3	1,45,36,338 13 1 2

STATEMENT of the Jumma for 1193-4, of those Mehals which composed the Ceded Lands.

Burdwan	3,37,617 — — —			
	18,846 — — —			
	43,86,463 3 — —			
Deduct:				
Keerpooy in Dewanny lands	1,204 — — —			
24 Pergas, including Bozrooz Rajepore ...	43,85,259 3 — —	5,71,705 8 5 —	38,13,553 10 15 —	3
Town of Calcutta, including Der, &c. ...	9,08,616 2 4 3	20,386 12 — —	8,88,229 6 4 3	3
Chittagong	1,29,157 6 8 3	.....	1,29,157 6 8 3	3
Midnapore & Jellapore, including Baroete ...	5,35,932 4 5 2	.....	5,35,932 4 5 2	3
	8,12,817 13 — —	29,696 12 8 —	7,83,119 — 14 —	3
Total...	67,71,782 13 1 0	6,21,791 — 13 —	61,49,991 13 8 —	3
Tanah Behar (acquired in 1180.)	73,071 11 1 1		73,071 11 1 1	3

STATEMENT of the Mehals Behar for 1193, with the exception of Durrumpore, included in Mahomed Reza Khan's Settlement of 1172, for Bengal.

Appendix
(No. 10.) to
Mr. Shore's
Minute.

DIVISIONS.	Jumma of 1193,		to be paid, for		Net Jumma of 1193.
	agreeable to the Settlement for that year	to Zemindars	for credit in their accounts with Government.		
Pataam ...	10,68,834 11 18 —				10,68,834 11 18 —
Sirkar Rotas	9,73,643 6 13 —				9,73,643 6 13 —
Petiteh Malda	4,70,684 1 18 2				4,70,684 1 18 2
Sirkar Tirhoot	7,05,980 9 7 1				7,05,980 9 7 1
Sirkar Sarun	13,01,304 — 17 —	15,339 2 2 2			13,85,794 14 14 2
Boglepore	3,80,184 9 9 —	2,770 2 6 —			3,77,384 7 3 —
Hamgur	86,477 12 5 —	1,081 2 5 —			85,396 10 — —
	49,87,194 3 17 3	19,390 6 13 2			49,67,803 13 4 1

ABSTRACT of the foregoing Statement.

Dewanny Lands...	1,49,54,808 10 9 1	4,18,469 13 7 3	1,45,36,338 13 1 2
Ceded Lands	67,71,782 13 1 —	6,21,791 — 18 —	61,49,991 12 8 —
Tanah Behar	73,071 11 1 1		73,071 11 1 1
Bengal, including Midnapore	2,67,86,857 6 9 1	10,40,280 14 — 3	2,07,59,402 4 10 3
Soubah Behar	49,87,194 3 17 3	19,390 6 13 2	49,67,803 13 4 1
Total...	2,67,86,857 6 9 1	4 14 1	2,57,27,206 1 15 —
Customs, as per general state of revenues for 1193	13,30,878 5 15 —		25,11,400 5 — 1
(A) Salt Duties, &c...	11,90,523 15 5 1		
Bazee Zemeen	82,579 12 2 —		82,579 12 2 —
Grand Total...	7 11 2	10,59,651 4 14 1	2,83,21,186 2 17 1

(A) This is the amount of the Rowannah duty of 30 q. per % mds. upon the quantity of Salt sold in 1786-7, as per account furnished by the Comptroller of the manufacture of Salt, included upon the books of the Salt department in the price of the Salt, and of course in the profits thereupon; but here stated, as in past years, to exhibit the revenue derivable from this source, which, prior to the institution of the Salt office, was received with other duties in the department of Customs.

STATEMENT of Zemindary Charges for 1193

Dewanny Lands.			
Dacca :			
Canongoes Russcom			3,443 15 17 3
Beerbhoom :			
Amlah	9,000	— — —	
Deo Kurtch	868	8 — —	
Puneah do.	69	2 5 —	
Burgundasses	2,491	11 — —	
Disabled Peons	72	— — —	
			12,529 5 5 3
Bissenpore :			
Amlah	4,020	— — —	
Deo Kurtch	4,152	— — —	
Puneah do.	65	11 — —	
Poolbundy	4,000	— — —	
Canongoes Russcom	2,296	8 — —	
			14,534 3 — —

Dewany Lands—continued.

Appendix
(No. 10.) to
Mr. Shore's
Minute.

Barackpore :

[illegible]

Dinagere :

[illegible]

Futtehasing :

[illegible]

Houghly :

Moshaira to the zemindar	... ..	35,001	— — —
Birts to the Brahmins	... ..	4,808	6 10 —
Canongoes Russoom	... ..	2,039	13 —
Jaghire of Bow Begum	... ..	25	15 9 —
		41,870	3 9 —

Hidjelle :

Moshairsto the zemindar ...			52,994	3	11	—
Birts to the Brahmins ...	*	* .. *	16,879	6	17	—
Amlah			2,520	—	—	—
Canongoes			7,089	15	—	—
<hr/>						79,483 8 18 —

Jessore :

Amlah	4,227	—	—	—
Jaghire of Mirza Cretah	2,058	—	—	—
Malguzarry	192	12	15	—
Deo Kurteh	1,006	—	—	—
Birts to Brahmins	406	—	—	—
Canongoes Russoom	2,026	8	15	—
				9.910 5 10

Luckepore :

Canongoes Russoom	...	...	...	4,208	3	10	3
Razena Mirza	...	...	...	188	—	—	—
				<u>4,388</u>	<u>—</u>	<u>—</u>	<u>—</u>

Moorshedabad :

Amlah of Rosempore	...	...	...	4,788	—	—	—
Poolbundy	...	...	...	1,875	—	—	—
Birkundaz	...	...	...	3,000	—	—	—
Chajngoes Russom	...	...	...	6,788	6	5	1
Malguzarf	...	...	...	4,683	16	—	—
Deo Kutch	...	...	...	4,115	1	—	—
Razenah	...	...	...	860	—	—	—
					25,110	6	5 1

Mahmudsye :

Births to the Brahmins	...	...	...	* 371	—	—	—
Canongoes Russoom	...	...	...	1,161	—	—	—
							1,535 — — —

Nudden

Amiah	...	...	...	...	18,684	15	—	—
Poolbundy	...	...	...	...	10,000			
Mehemry	...	...	...	...	250	15	8	—
Jaghire of Mirza	...	...	...	...	1,778	8	10	—
A Bengal doctor	...	...	...	...	90	—	—	—
Canongoes Russoom	...	...	...	...	4,840	10	6	—
					35,145	1	14	—

Dewanny Lands—continued.

Appendix,
(No. 10.) to
Mr. Shore's
Minute.

Rajmahal:

Moshaira of the zemindar Congole...	6,000	—	—	
Canongoes	3,476	8	—	
Allowance to Raney	600	—	—	
				10,076 8 —

Pachet & Jeldah:

Moshaira of the zemindar Pachet	17,302	8	—	
Amlah	2,698	7	—	
Puneah Cutch	85	—	—	
Deo Kurish	758	6	—	
				4,771 11 9 —

Rangpore:

Canongoes Russoom Rajshayte:

Amlah	25,698	—	—	
Burkundazes	25,000	—	—	
Birts to the Brahmins	18,000	—	—	
Perneah Kurish	100	—	—	
Goury Persaud	6,000	—	—	
Canongoes	11,595	1	16 1	
				86,863 1 16 9

Tipperah:

Moshaira of the zemindar				11,379 4 19 —
---------------------------------	--	--	--	---------------

Silberis:

Amlah of Tahangepore	4,000	—	—	
Canongoes Russoom	2,913	4	17 —	
				6,913 4 17 —

Total				4,18,469 13 7 3
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CEDED LANDS.

Burdwan:

Moshaira of the zemindar	2,46,599	10	—	
Muscuroot	50,993	—	—	
Nerdean	1,03,360	2	—	
Rajah Amver	3,690	—	—	
Poolbundy	60,001	—	—	
Canongoes Russoom	9,500	—	—	
Do. Bhamindohoom	175	—	—	
Amlah	68,720	—	—	
Par Beharraram	1,748	4	—	
Chamdah Brile	8,719	5	—	
Allowance Zemindar Bhoorsoot	210	—	—	
Amlah & Kanasaudry	3,127	6	—	
Eda Kutch	169	14	—	
Deo - do.	10,187	12	—	
Dursorah do.	1,054	—	—	
Punahe	500	—	—	
				5,71,705 8 5 —

Twenty-four Pergunnahs:

Canongoes	2,269	8	—	
Birts	1,331	4	—	
Poolbundy	16,786	—	—	
				20,366 12 — —

Midnapore & Jellasore:

Canongoes	9,479	15	8 —	
Allowance to Widow Haderam	716	1	—	
Poolbundy	19,508	12	—	

				6,81,791 — 18 —
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Appendix, (No. 10.) to Mr. Shore's Minute.	Soubah Behar								
	Sircar Sarum.								
	Allowance to Rajah Tuggulkipore F. Rs...				4,999	14	—	—	
	Do. ... Surlykisson ...				4,325	1	—	—	
					9,324	15	—	—	or
									15,539 2 2 2
	Boglopore:								
	Allowance to Serkiam Sing				1,267	5	—	—	
	Russim Bux				542	13	6	—	
	Mahomed Hamjah				960	—	—	—	
									2,770 2 6 —
	Ramgur:								
	Rajah Draisang				462	10	—	—	
	Permissore Sing				618	8	5	—	
									1,081 2 5 —
	Total								19,390 6 13 2

Abstract of Zemindary Charges:

Dewanny Lands	...	...	...	...	...	...	...	4,18,469	13	7	3
Ceded Lands	...	...	...	...	...	...	...	6,21,791	—	13	—
								10,40,260	14	—	3
Soubah Behar	...	...	...	...	...	...	...	19,390	6	13	2
								10,59,651	4	14	1
Total	...	...	...	...	...	...	...

(No. 11.)—Account of Calcutta Port Duties and Government Customs collected from 1st May 1786, to 30th April 1787.

S T A T I O N S.		Gross Collections, including Betel Nut and To- bacco, Talooks and Gungees.	Charges of Col- lectors, Allowances and estimated Drawbacks, &c.	Remaining Collec- tions.	Deduct Allowances, and Estimates of Secretary to Cus- toms Department.	Net Collections.
Calcutta Port Duties		5,58,931 15 5 —	94,508 2 10 —	4,64,423 10 15 —	7,200 — — —	4,57,223 10 15 —
Do. Government Customs	...	3,31,673 13 15 —	57,074 1 14 —	2,74,599 12 — 3	4,237 — — —	2,70,362 12 — 3
Chittagong	do.	3,204 6 1 3	7317 1 15 1	1,887 4 6 2	27 6 3 2	1,858 14 3 —
Chowmah	do.	1,58,979 7 15 —	12,601 8 — —	1,46,377 15 15 —	2,269 — — —	1,44,108 15 15 —
Dacca	do.	2,55,184 10 3 —	54,829 8 17 —	2,00,355 1 6 —	3,105 — — —	1,97,250 1 6 —
Hooghly	do.	91,196 9 1 —	25,885 1 6 —	65,311 7 15 —	1,011 — — —	64,300 7 15 —
Moorshedabad	do.	2,76,786 12 17 —	64,875 8 12 —	2,11,911 4 5 —	3,284 — — —	2,08,627 4 5 —
Patna	do.	1,78,015 11 5 —	70,717 18 15 —	1,07,294 — 10 —	1,662 — — —	1,05,636 — 10 —
ABSTRACT.		18,53,973 4 2 3	3,81,808 11 9 2	14,72,164 8 13 1	22,815 6 3 2	14,49,349 2 9 3
Government Customs of Dewanny Lands of Bengal, viz., Dacca, Hooghly, and Moorshedabad		6,23,168 — 1 —	1,45,590 2 15 —	4,77,577 13 6 —	7,400 — — —	4,70,177 13 6 —
Do. of Ceded Lands of Bengal, viz., Cal- cutta and Chittagong	...	3,34,878 3 16 3	58,391 3 9 2	2,76,487 — 7 1	4,284 6 3 2	27,220 10 3 2
Do. of Behar, viz., Patna and Choy- sah	...	3,36,995 3 — —	83,319 2 15 —	25,376 — 5 —	3,331 — — —	2,49,745 5 — —
Port Duties of Calcutta	...	5,58,931 13 15 —	94,508 2 10 —	46,423 10 15 —	7,200 — — —	4,57,223 11 15 —
		18,53,973 4 3 3	3,81,808 11 9 2	14,72,164 — 13 1	22,815 6 3 2	14,49,349 2 9 3

Appendix
(No. 11.) to
Mr. Shore
Minute.

Appendix,
(No. 12.) to
Mr. Shore's
Minute.

(No. 12.)—ACCOUNT of Rowannah Duties on Salt sold from the 1st of May 1786 to 30th April 1787; the manufacture of 1189, 1190-91 and 99 B. S.; including Foreign Salt.

DIVISIONS.	Quantity sold.	Duties.
Hydgelee:	Mds. S. C.	Sa. Rs. A. P.
Made in Bengal districts	6,31,358 32 0	1,89,407 10 3
— Midnapore and Gellasure.	2,51,124 15 0	75,337 5 0
	8,82,483 7 0	2,64,744 15 3
Tumlook:	8,59,494 22 8	2,57,848 5 11
25 Pergunnahs	3,18,831 0 0	2,45,649 4 10
Roymungul	3,78,577 0 0	1,13,573 1 7
Bulwa	3,55,107 15 0	1,06,532 3 5
Chittagong	2,22,941 10 0	66,582 5 11
	35,16,434 14 8	10,54,930 4 11
Coast salt	16,215 0 0	4,864 8 0
	35,32,649 14 8	10,59,794 12 11
ABSTRACT:		
Dewanny Lands; viz.		
Bengal districts in Hydgelee, Tumlook, Bulwa, and Roymungul ...	22,24,537 29 8	6,67,361 5 2
Ceded Lands; viz.		
Midnapore, 24 Pergunnahs, and Chittagong	12,91,396 25 0	3,87,568 15 9
Coast salt	16,215 0 0	4,864 8 0
	35,32,649 14 8	10,59,794 12 11

Propositions deduced from the Arguments in the preceding Minute.

Propositions deduced from the arguments in the preceding Minute.

1st.—That a new settlement of the revenues, to commence from the first of Bysack of the Bengal year 1197, be concluded for a period of ten years certain, under the denomination of *Karar jumma deh sala*.

2nd.—That the settlement, under certain specified exceptions, be made with the zemindars and independent talookdars, agreeably to the rules now prescribed. The term "independent" is applied to those talookdars who are usually denominated *hazary*, as paying their revenues immediately to Government and not to the zemindars, within whose lands their talooks may be situated.

3rd.—That every zemindar or talookdar who is a minor, or female, be declared incapable of having any concern whatever in the management of lands paying revenues immediately to Government, and that no engagements for the payment thereof be contracted with any zemindars and talookdars under this description.—Minority, with res-

Exemptions on account of sex or minority.

pect to Hindus, is limited to the expiration of the year, and for Mahommedans to year.

4. The management of the lands of zemindars and independent talookdars, who are minors or females, shall

Managers to be appointed for the lands of minors and females.

be assigned to a person specially appointed by the Government for this trust, to be denominated Serbarakar or Manager, who previous to the receipts of his Commission, is to execute an obligation, binding himself to a faithful discharge of the duties assigned to him, and no further.

5. The Manager is to be chosen by the Collector, subject to the

Manager to be appointed by the Collectors.

approbation of the Board of Revenue, and his Commission is to be signed by the Collector, and to be authenticated by his official seal.

In recommending the persons for this trust, the following considerations are to be observed.—In the first instance, a near relation of the zemindars or talookdars is to be preferred; to all others; in the second,

Rules to be observed in the clause of the Manager.

a creditable servant of the family; and in the last resort, in case of necessity, a person unconnected with it: capacity for the busi-

ness is to be understood as a necessary qualification, and to be particularly attended to, in determining the preference.

6. Lunacy, contumacy, or notorious profligacy of character,

Further exceptions on account of lunacy, contumacy and notorious profligacy of character.

are to be deemed disqualifications; and the settlement, in such cases, is to be regulated by the provisions above laid down with regard to the lands of minors and females;

but no zemindar or talookdar is to be excluded for any of the disqualifications mentioned in the article, without the previous approbation of the Governor-General in Council.

7. In fixing the amount of the settlement, the jumma of the present

Amount of the jumma and rules for the regulations of it.

year, compared with the accounts and information supplied by the Collectors, and the recommendation of the Board of Revenue found-

ed thereon, is to furnish the standard under the following considerations.

That no remission upon jumma of the present year be allowed;

Remission.

without the special sanction of the Governor-General in Council.

That no rissud, or progressive increase,

A Rissud.

shall be established, to extend beyond the third year of the lease.

That the settlement be made, as far as possible, in one net sum,

Settlement to be made in one net sum.

free from any charges of moshaira, zemindary, amla, poolbundy, cutcherry charges, or others of a smiliar nature, it being intended that all

the charges incidental to the collections of the revenues (the expenses of the officers of Government excepted) be defrayed by the zemindars from the produce of their lands.

That with respect to any of the articles in the book of revenue

Zemindary charges, viz., pensions, charitable allowances, &c., how to be defrayed.

establishments, under the head of zemindary charges, such as pensions, charitable allowances, or others, which it may be thought proper

to continue, they shall be paid by the Collector, and the zemindar have no concern in them, unless for special reasons

Propositions of convenience, it should be deemed more expedient in any instance, deduced from the Arguments in the preceding Minute. to entrust the zemindar with the disbursement thereof.

That in every possible case, all separate allowances to the families and connections of the zemindars be abolished, and the provision for the maintenance devolve upon the zemindars.

Casual diminution of the Jumma.

8. Any occasional diminution of the jumma, on account of the casualties of the season is to be provided by a rissud.

9. The amount jumma, payable by the zemindars and talookdars, is to be assessed with a view to permanency, and to be so calculated as to afford a provision for themselves and families, over and above their contribution to Government, equal to about 10 per cent. on that amount including nankar, or other free lands. In future it is expected, that by due care and economy, their income will increase. The information and accounts which are to supply the basis of this calculation, are pointed out in the seventh article; and the following circumstances are further to be attended to.

Estimated provision for zemindars, &c., in fixing the Jumma.

equal to about 10 per cent. on that amount including nankar, or other free lands. In future it is expected, that by due care and economy, their income will increase. The information and accounts which are to supply the basis of this calculation, are pointed out in the seventh article; and the following circumstances are further to be attended to.

Circumstances to be attended to in fixing the Jumma

The charges to which the zemindars or talookdars are subject on account of poolbundy and amla, whether any separate provision has been made for these articles, or whether they have been defrayed

from resources exclusive of the revenue of Government, with a view to determine if they are to be admitted or rejected in the calculation of the jumma payable by the zemindars or talookdars. Where these charges have been hitherto defrayed by them, exclusive of their contributions to Government, and where the jumma has been assessed, without any stipulation for moshaira, no provision on this account, is to be made to them.—When, on the contrary, a separate allowance has been made by Government for these charges, the calculation of the jumma is to be regulated by this consideration; that is, the jumma is to suffer a proportionate diminution, unless there be separate and distinct funds for the discharge of them. With respect however to the moshaira, it is necessary to remark, that some part of the emoluments enjoyed by the farmers, in those instances where the zemindary has been let to farm, either in whole or in detached pergunnahs, may be presumed to revert to the zemindars.

10. The estimated provision for the zemindars and talookdars is stated generally at 10 per cent.; but if owing to any peculiar circumstances a larger provision should be deemed necessary, particularly in zemindari or talookdaries yielding a small annual jumma, the Governor-General in Council will take it into consideration.

Estimated allowance of 10 per cent.

11. Where the jumma of the zemindars and talookdars is fixed upon an ascertainment of the gross assets, in addition to the articles above specified, the actual mofussil charges of every denomination, whether debattee pergunnattee or others, are further to be considered in the calculation for determining its amount.

Allowance to be made where the Jumma is regulated by an ascertainment of the gross assets.

12. Every circumstance influencing the regulation of the jumma must be minutely recorded, to prevent any claims hereafter on the part of the zemindars, for altering or lowering the amount.

Every circumstance relating to the Jumma to be recorded.

must be minutely recorded, to prevent any claims hereafter on the part of the zemindars, for altering or lowering the amount.

18. The amount of the jumma in every instance, as far as may be practicable, is to be determined by the

Rules to be observed in settling the jumma with the zemindars and talookdars.

Propositions deduced from the Arguments in the preceding Minute.

Governor-General in Council, and after determination to be notified to the zemindars and talookdars through the medium of the Board of Revenue, by the Collectors, who shall call upon them to sign an agreement for the payment of it. A zemindar or talookdar is to be allowed a period of fifteen days from the date of the notification, to express his acquiescence or objections. Where objections are made they are to be laid before the Board of Revenue by the Collector, with his opinion upon them; and by the Board of Revenue, with their opinion upon the whole before the Governor-General in Council, who will then pass a final decision.

After such decision, the zemindars and talookdars shall be peremptorily required to sign an agreement for the amount, and three days be allowed them for this purpose, when, if they should decline to comply with the requisition, an avowal of which the zemindars and talookdars must give under their own signature, they shall be dispossessed of the management of their lands, and a provision of 5 per cent. upon the sudder jumma, including any nankar or rent-free land possessed by them, is to be allowed to them, respectively for their subsistence.

14. The Collector, upon the declared refusal of any zemindars or talookdars, is to take charge of the district, and to hold it khas during the year, and the lands are not again to be restored to the talookdars or zemindars without the special sanction of the Governor-General in Council.

Where a zemindar declines his lands to be held Khas.

15. The settlement having been concluded with the zemindar, he shall be required to enter into engagements with the talookdars situated within his zemindary, and paying their rents to him for the same period as his own lease, not liable to any increase or decrease during the term of it; and that within three months after the conclusion of the settlement with the Collector, the zemindars be required to deliver to him a record of the settlement entered into between him and the talookdars, specifying their names, the talooks, and the jumma payable by each.

16. In order to prevent undue exactions, the following rules are to be attended to:

That no zemindar be authorized to demand any increase from the talookdars under his jurisdiction, although he should himself be subject to the payment of an increase upon the jumma of the present

Rules for preventing oppressions on talookdars.

year, except upon proof to the Collector, that he is entitled to do so either by the special custom of his district, or by the conditions under which the talookdar, by receiving abatements from his jumma, has subjected himself to a demand for the increase, and that the lands are capable of affording it.

If in any instance it be proved that a zemindar exacts more from a talookdar than he has a right to do, or should be guilty of oppression towards him, the talookdar shall be separated from his jurisdiction, and the rents thereof in future be paid to the officers of Government.

17. The zemindar is to let the remaining lands of his zemindary,

Propositions deduced from the Arguments in the preceding Minutes.

General rule respecting the settlement of the zemindar, with his under-tenants.

under the prescribed restrictions, in what manner he may think proper; but every engagement contracted by him with under-renters shall be specific as to the amount and

conditions of it, and all sums received by any zemindar or renter, over and above what is specified in the engagements of the persons paying the same, shall be considered as extorted, and be repaid with a penalty double the amount.

18. That no person contracting with the zemindar or talookdar, or employed by him in the management of the collections, shall be authorized to take charge thereof without an amulnama, or written Commission, signed by the zemindar or talookdar; copies of all such Commissions are to be deposited in the Sudder Cutcherry of the Collectorship.

19. That the zemindars and talookdars, previous to the signature of their cabooleats, shall deliver to the Collectors an account of the pergunnahs now composing the zemindary or talookdarry, as well as of any terfs, talooks, kismuts, villages, or other divisions of land not included in the detail of the pergunnahs, but standing separate, with a proposed arrangement of them; and the Collector is to consider the arrangement, and establish it with such corrections as he may deem proper, in order to render it as compact as possible. The account, so arranged, is to be delivered to the zemindar as a fixed form not to be departed from.

20. That the zemindars and talookdars be not afterwards permitted to change the designation of any of the divisions, or to vary the dispositions of the pergunnahs, terfs, talooks, and kismuts, comprizing the zemindary or talookdarry, as stated in the required record, or to make any alteration in the extent of them by any subsequent annexation or separations. This order is not to prevent the zemindars and talookdars subdividing the several pergunnahs in such manner as they may think proper, in forming the settlement; but every subdivision shall invariably stand under the pergunnah to which it originally belongs, in the general abstract. Thus, supposing any pergunnah rented in five subdivisions, the account of the whole shall be inserted in the abstract, under the name of that pergunnah, with a memorandum of the number of the subdivisions.

21. All zemindars, talookdars, or others, assessed by Government in the course of the first year, are to distribute the total assessment of their zemindaries, talookdarries, or other lands, on the several villages contained therein, equally and impartially, according to the rents derived therefrom respectively, and to deliver a record of such distribution in the course of the three first months of the ensuing year, and successively for each year, specifying the name of each village, the boundaries thereof, the estimated quantity of land in each, distinguished as malguzary and lakkeraje, together with an abstract thereof, containing the distribution of the sudder jumma upon each pergunnah, terf, tuppah, kismut, or other division, as recorded in the prescribed arrangement of the pergunnahs. This record is also to specify under a separate head, the number, names, and boundaries of all detached lakkeraje villages.

22. In order to correct inequalities in the distribution of the

sudden assessment, from the improvement of some villages and decline of others, or from the cultivation of new villages, a village record and abstract, as above described, are to be delivered in annually in the course of the three first months of each year.

Propositions deduced from the Arguments in the preceding Minute.

23. Should it appear that any land-holder shall have omitted inserting any village in such record, the same to be declared forfeited to Government; and should any considerable wilful partiality in the distribution of the assessment be proved, the land-holders guilty of such offence to be liable to a fine, determinable by the Governor-General in Council.

24. It is not meant by this distribution to prevent the land-holders from acquiring a larger rent from the pergunnahs or villages than the sum apportionate, or to demand from the accounts of the actual assessment. It is intended only to be a standard for fixing the revenue of Government on lands transferred by sale or otherwise, without which neither the actual proprietor, nor the purchaser, can form a determinate judgment of its value.

25. To accomplish this object, the following rules are laid down with regard to future transfers.

In case of public sales of land for the liquidation of arrears, the land sold to be declared wholly independent of the zemindary or talookdarry to which it before appertained; and the future assessment thereof to be paid by the purchaser, and the zemindar shall be obliged, upon forfeiture of the land, to deliver up all the accounts thereof.

In such sales, if an entire division of land, before separately assessed, be disposed of, the assessment to remain the same to the end of the current settlement. If a portion of such division only be sold, the assessment allotted thereto by the latest village records delivered in, to remain as the fixed revenue thereof to the end of the current settlement.

Any person purchasing land sold by order of Government, shall be obliged to pay the revenue thereof as fixed at the time of sale, for one year certain.

That the zemindars and talookdars be permitted to dispose of their lands by sale; but that no private transfers of the property of land, exceeding begas, to be valid unless registered in the office of the Collector.

The parties at the time of transfers to settle by whom the revenue of Government shall be paid in future, and, in the event of its being agreed that the purchaser shall pay it, the same rule shall be observed as laid down above with respect to public sales. If the land sold still remains dependent on the zemindary or talook in which it was previously included, and the purchaser stipulate to pay a rent for the same to the former zemindar or talookdar, the amount of such rent to be adjusted as the parties may agree. Government still holding the land so transferred, in common with the remaining parts of the zemindary or talookdarry, responsible for its due proportion of the general assessment.

26th—Zemindaries, the property of minors, females, or others,

Zemindaries, the property of minors, females, or others, excluded by the 3rd or 6th regulations, are to be considered Khas; but the Jumma of such

excluded by the 3rd and 6th regulations, are to be considered as khas, and the actual amount of the engagement contracted by the manager with the under-renters, after deducting the mofussil and pergunnah charges, is to

Propositions deduced from the Arguments in the preceding Minute.

lands shall be fixed in the same manner as for other lands, and the profits beyond that amount, after discharging all charges, shall belong to the proprietor.

be inserted as the assessment of Government. The expenses of the Manager, and of his establishment, are to be paid by the Collector, and to be included in his establishment, and the several regulations prescribed for the

zemindars, are to be executed by the Managers.

27. That whereas from the ignorance, inattention, and oppressions of the zemindars, the great abuses have been practised in the collections, and the ryots have been exposed to exactions, the following rules are now prescribed to all zemindars, talookdars, and persons entrusted with the revenues, for their immediate direction and guidance.

That the rents to be paid by the ryots, by whatever rule or custom they may be demanded, shall be specific as to their amount. If by a pottah, containing the assul and abwab the amount of both shall be inserted in it; and the ryot shall not be bound to pay any thing beyond the amount specified, on account of kircha, salamy, or any other article.

If by a tickā puttah, the whole amount payable by the ryots is to be inserted in it; if by any rule or custom, such as the payment of the last and preceding year, the rate of the village pergunnah, or any other place, an account is to be drawn out in the beginning of the year, showing what the ryots are to pay by such rule or rate, and a copy of it be given to them; where the rents are adjusted upon a measurement of the lands after cultivation, the rate and terms of payment shall be expressed in the pottah.

If by any established and recorded jumabundy, that is to be the rule for demanding the rents.

If the rents are paid in kind, the proportion which the ryot is to pay shall be specified either in account or written agreement.

In every mofussil Cutcherry, the nerkbundy, or rates of land, shall be publicly recorded; and the zemindar is answerable for enforcing this regulation under a penalty or fine for neglect, at the discretion of Government.

That for every village a putwarree shall be established by the zemindar, for the purpose of recording the accounts of the ryots in that village; and a list of such putwarrees be deposited in the sudder Cutcherry of the Collectorship, and in the Cutcherry of the pergunnah where the village is situated. No farmer shall be allowed to remove a putwarree without the permission of the zemindar. If after the expiration of six months from the commencement of the year, upon a reference to the accounts of any village for the purpose of deciding complaints, it should be found that no putwarree has been established, the zemindar shall be fined by the Collector for such neglect; that where no nerkbundy of the land exists, the zemindar shall be bound to form the same, either for his whole zemindary, or such parts thereof where it may be wanted, within a prescribed period to be determined by the Collector.

That no zemindar, farmer, or person acting under their authority, shall be allowed to cancel the puttahs of the khode khoost ryots, except upon proof that they have been obtained by collusion, or that the rents paid by them within the last three years, have been reduced below the rates of the nerkbundy of the pergunnah, or that they have

obtained collusive deductions, or upon a general measurement of the pergunnah for the purpose of equalizing and correcting the assessment.

That when the jumma of a ryot has been ascertained and settled, he shall be authorized to demand a puttah from the zemindar, or person acting under his authority, whether farmer, gomastah or other; and any refusal to deliver the puttah shall be punished by fine proportioned to the expense and trouble of the ryots, in obtaining it. The zemindar is also required to cause a puttah for the rent so adjusted, to be prepared, and tendered to the ryot. It remains with the zemindar to determine by whom the puttah shall be granted, whether by himself, farmer, gomastah, or whom. No under-renter, without special permission from the zemindar, shall be empowered to grant a puttah beyond the period of his lease; and no Agent to grant them, without authority from the zemindar or talookdar when in possession of the lands, or of the Manager, when the zemindar and talookdar are excluded.

Propositions deduced from the Arguments in the preceding Minute.

All existing leases to under-renters and ryots to remain in force to the period of their expiration, unless proved to have been obtained by collusion, or from persons not authorized to grant the same.

Every Collector, renter, or receiver of the rents, throughout every gradation, from the zemindar to the ryot, shall be compelled to give receipts for all sums received by them, and a receipt in full, on the complete discharge of every obligation; and any person complaining that a receipt has been refused him, upon establishing the charge, shall be entitled to double the amount paid by him, as damages from the person who received it. The receipts to the ryots are to specify the quantity of ground for which he pays rent and the denomination of it, as being khood khaust, pykaust, or comar, with the rent received on account of each sort of land severally.

That in case any village or district should be affected by inundation or other calamity, causing the ryots to desert, it shall not be lawful for any zemindar or renter, or Collector of the rents, to demand the rents of the ryots who are fled, from those which remain.

That the zemindar be not authorized to impose any new abwab or muthote, on any pretence whatever, upon the ryots; and every exaction of this nature, to be punished by a penalty, equal to three times the amount imposed. If at any future period, it be discovered that new abwab or muthote have been imposed, the zemindars shall be made responsible for the penalty, during the whole period of such impositions.

28. That as the impositions upon the ryots, from their number and uncertainty, have become intricate to adjust, and a source of oppression to the ryots, the zemindars shall be compelled to make a revision of the same, and to simplify them, by a gradual and progressive operation, as follows:

They shall begin with those pergunnahs where the impositions are most numerous, and having obtained an account of them, shall, in concert with the ryots, consolidate the whole, as far as possible, into one specific sum; but so that in no case the sums demanded from the ryots, shall exceed three articles, viz, assul abwab and kurcha. Having prepared this account, they shall submit it to the Collector for his inspection, after which it is to be enforced by the authority of Government; and any enhancement of the abwab or kurcha, to be punished, as an extortion.

That where, by mutual consent of the ryots and the zemindars,

Propositions deduced from the Arguments in the preceding Minute.

the abwab, can be wholly reduced and constituted, it be done accordingly; and the rates of the land, according to the nature of the soil and the produce, to be the rule for fixing the rent.

That the rents of each pergunnah in the zemindary be annually adjusted in the same manner, until the whole be completed; and that the exact proportion which the abwab and kurch bears to the assul jumma be precisely determined. The zemindar is to be positively enjoined to regulate a certain proportion of his zemindary annually, so that the whole be completely performed within*
 * sic in orig.
 * years from the date of his agreement.

29. That every zemindar and talookdar be also compelled to prepare the form of a puttah or puttahs adapted to the circumstances of his zemindary and talookdarry, and to lay the same before the Collector, who having approved the form, shall publish it, with a notification to the ryots, that upon application such puttahs will be given to them; and no puttahs under any other form, shall be permitted.

30. That no zemindar be allowed to contract any engagements with any farmer, or authorize any act contrary to the letter and meaning of these regulations.

31. The moshaira to excluded zemindars is to be settled at 10 per cent. upon the amount of the sudder jumma; and out of this, a provision is to be made for such of the zemindar's family, as may be entitled to receive it.

32. That it be notified to the zemindars, and become an express condition of their engagement, that all resurreptions of rent-free lands, not at present constituting any part of the jumma of their zemindaries, shall be made for the benefit of Government, and the amount thereof or such proportion thereof, as the Government may determine, shall become an addition to their jumma. The Government will determine the mode by which an investigation of the rent-free lands shall take place.

33. That no grants of bazee zemin, under any denomination whatever, be made by any zemindar or talookdar, under a penalty that the lands so given, be confiscated to Government, and that the grantee possessing the same, be compelled to pay as a fine the rents thereof during the period of their alienation.

34. The zemindars are declared responsible for the preservation of the peace of their districts; and the regulations established for the Burdwan district are to be applied to all other zemindaries where practicable, are to be modified to the circumstances of them.

35. The regulation of the gunge bazaar and hant duties, being of importance to the welfare of the community, the following rules are established regarding them:

That it be notified to the zemindars, that an officer will be appointed by Government to revise and correct them; and to establish such tolls and duties, as it may be lawful for the zemindars to collect, as well as to prescribe the mode of collecting them.

That when these tolls have been established, the zemindars shall not be at liberty to vary the denominations of them, or to demand more than the prescribed rates.

That if at any period, a scarcity of grain or other articles of subsistence should, under any abatement of the tolls and duties, be necessary, Government will hereafter order it, and the zemindars shall not be entitled to any remission on this account.

That if the zemindars have reason to apprehend that these regulations will affect the receipts of the sayer, they be required to deliver in an account of the gunge and hants, and of the duties collected at them within their zemindaries respectively, previous to their entering into engagements for the revenue of their zemindaries; and that the settlement be made exclusive of the revenue arising from duties at hants, and gunges until a determination thereupon can be made.

That no zemindar be allowed to establish any new haut or gunge, without previous application to the Collector, and a perwannah under his seal and signature.

Propositions deduced from the Arguments in the preceding Minutes.

APPENDIX No. 2.

LETTER from the Assistant on Deputation, to the Collector of Bhanglepore; dated 11th August 1790.

Sir,—I was yesterday favoured with your letter, under date the 9th instant.

As introductory to the Report, which I have now to submit, of my proceedings on deputation in Pergunnah Monghyr, I beg leave to insert here, a general historical account of the zemindars and zemindaries therein contained, extracted from a report made to the Board of Revenue by your predecessor Mr. Adair.

No. 2.
Letter from Assistant on Deputation, to Collector of Bhanglepore; Aug. 1790.

"The traditional amount of this purgunnah (Monghyr) is, that it was formerly inhabited only by Thudfarkurs of the class denominated *rick*; also resided chiefly in the woods, at the foot of the hills. One of those whose habitation was upon a rock in the river Ganges, is said, with the assistance of Vishkarna, the god and patron of artists, to have built a fort, and to have named it, Monghyr. Also, that although the adjacent country was at that time, a wild jungle, without the smallest vestige of cultivation; yet it was much frequented, owing to the distribution of large sums of money made by the Rajah Curhun, (a descendant of Raama) among the Bramins, who frequented a temple of the goddess Chundy, and to his residing on Currun Chowrt, a spot still recognized by that name.

"That in process of time, when the country was fallen under the dominion of the Moguls, an army of the emperor *Heirnaion* being at Monghyr, Heerorama Rajaput, and Raam Roy, of the caste (or rather profession) named *Baud Corath*, attendants in the camp Scubattheet, and afterwards, through the means of the emperor's mutseddies, became chowdries, and obtained sunnuds for the tract of land which many years later, when the Subah Sujah Shah repaired the fort, and built a palace in it, first acquired the name *Havilly Monghyr*.

"This account (fanciful as it appears, and wholly traditional) is collected from the oldest of the persons, inhabitants; the canongoes registers extending only twenty-four years back, as to the time of Cossim Ally, in whose war their papers, it is said, were either plundered or lost; and the following Genealogical Tables of the present zemindars, who all deduce their descent from one or other of the two above-mentioned chowdries, are formed on the credit of their own declarations respectively.

"Havilly Monghyr is divided into eleven turfs, or small zemindaries, of which the first five, are in the possession of the posterity of *Heeroram*; as follows:—

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Letter from
Assistant on
Deputation, to
Collector of
Bhanglepore;
Aug. 1790.

1st.	Turf Moheydepore Maha Sing	...	Nirby Sing.
2nd.	Turf Mohegdepore Bheekum	...	Assaram.
3rd.	Turf Bunwara	...	Bundoo.
4th.	Turf Tajepore	...	Jourawon.
5th.	Turf Jamaelpore	...	Mungeram.

Each turf is subdivided into talooks, among the relations of the zemindars, and whose names are inserted in the list lately transmitted to the Board of Revenue.

"The 4 turfs appertaining to the posterity of Roam Roy are as follows :—

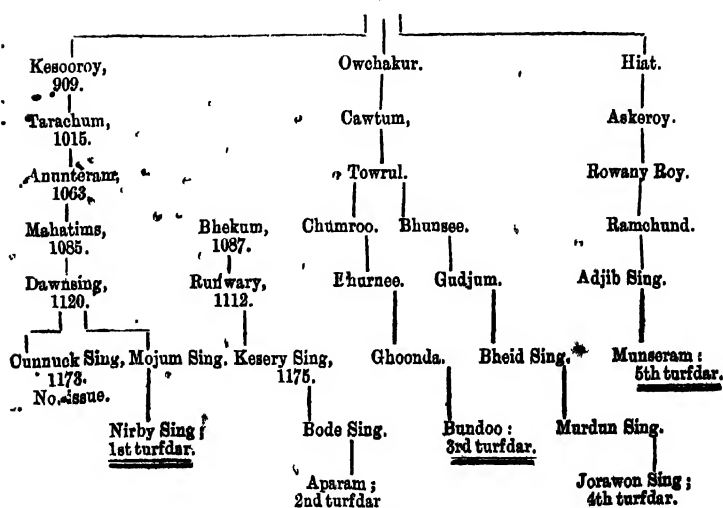
1st.	Turf Moholey, &c.	...	Dallel Sing.
2nd.	Turf Suttanpore Coltoo, &c	...	has not been claimed since the death of Gunsham without issue in 120 Fusly, but has remained in charge of the Mockuddums.
3rd.	Turf Bausdespore, &c.	...	Surajemun.
4th.	Turf Bahaderpore Guneis	...	Holaus.

" GENEALOGICAL TABLES of the ZEMINDARS descended from HEERORAM and RAAM ROY."

1st TABLE.

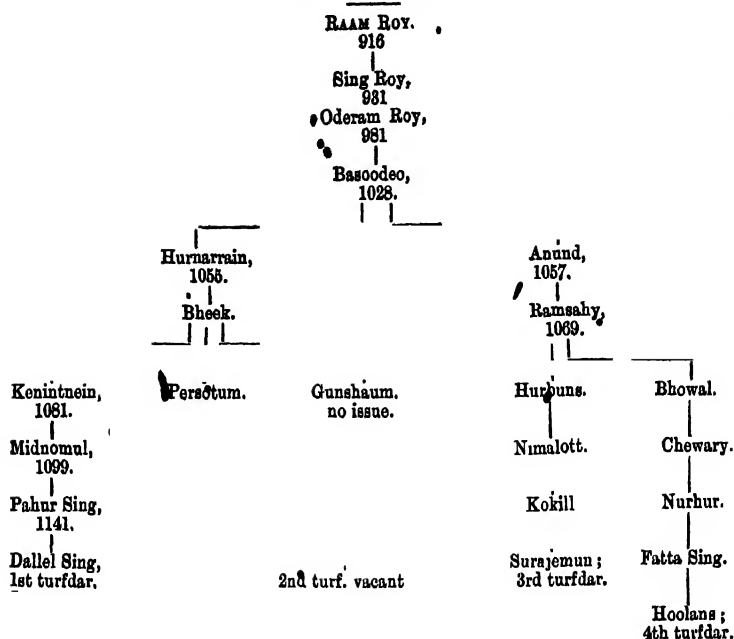
HEERORAM.

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2nd TABLE.

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"The two remaining Turfs of Havilly Monghyr yet undescribed, are, 1st. Turf Indiruk. 2nd. Turf Ibrahim-pore.

The first may be considered as a defalcation from the original zemindary, left by Raam Roy to his posterity. It is said to have been abandoned by *Bheek Roy* (vide his name in the foregoing table) by reason of his being unable to defend it against the savages of the Cunnikpore people; whereupon *Lechmun* a Bramin, in 1061, applied for and obtained a sunnud for it from the emperor Alumgyre; and *Munhower Sing*, the fourth heir in descent from Lechmun, is now in possession.

"Turf Ibrahim-pore was when waste land, granted, with the consent of the Chowdries of Monghyr, to *Benode* chowdry, whose grandson *Hairy Kishen*, is now in possession of it; but the sunnud is said to have been lost or destroyed, in the troubles occasioned by *Mustafa Cawn* in 1152.

"Besides these divisions of Purgunnah Havilly Monghyr, there are comprehended in it, certain small talooksana, magas, denominated muskoory and husb-ul-nossoly, which pay their rents immediately to Government. These, may possibly be defalcations from the foregoing zemindaries, although the separation cannot now be ascertained; neither do the present incumbents hold them, by any other title than that of long possession. These having been particularized in the list of zemindaries, &c., already transmitted to the Board, it seems unnecessary to recapitulate them here. The history of Bazar of Monghyr, held independent of the zemindars, has also been furnished to the Board under date."

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With respect to the subdivisions of the zemindaries of this pergunnah, mentioned in the foregoing extract, into small talooks among the collateral descendants of the original zemindars, and the discrimination of the right of property thereon depending, by the rules established by Government;—as the discussion of those points, make no part of my instructions, but appeal to appertain rather to the business of the approaching settlement, I shall only mention here, that, in order to prevent the ryot suffering inconvenience from the new pottahs being signed by the zemindars for land, whereof the malik or talook due might hereafter be found with the proprietor, or *vice versa*, I proposed that the signatures of both parties should be affixed, which being readily agreed to, the measure was accordingly adopted.

I proceed now to explain the rules of assessment, and mode of collecting the rent, by an investigation of turf Dallel Sing, including the mozas moholey, &c. For information of these particulars, I had recourse to the putwarry accounts, (there being few or no pownahs extant) and to the cauongoe's registers, which agree in stating the rules of assessment to be as follows:—

NUCUDY LAND.

	Rs.	As.
Assul.....2 Fussala, per bega, 1st sort...	5	8
2nd	5	0
3rd	4	12
4th	4	8
5th	4	0
6th	4	12
7th	3	8
8th	3	4
9th	3	1
10th	2	12
11th	2	8
12th	2	4
13th	2	1
14th	1	15
15th	1	12
16th	1	8
17th	1	6
18th	1	4
19th	1	0
20th	0	14
21st	0	12
22nd	0	8
1 Fussala, neemsaly, per bega, 1st sort	1	2
2nd	0	12
3rd	0	10
4th	0	9
5th	0	8

Abwabs:

Ps. As. Gds.

Kussoor.....per rupee on the assil.....	0	2	5
Dechdary—on land capable of being watered in the dry season	4	faloos	per bega.
on other land	2	faloos.	
on neemsaly land	1	faloo.	

Mechmany... .. Assessed on land capable of being watered
at the rate last year of 7 annas in the
rupee on the Assul.

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Neakdarry:	R.	A.	Gds.
Mockuddum—per rupee on the Assul	0	0	20
Chowderahy	0	0	5
Putwarry	0	0	5
Gorayt	0	0	2½
Deh Curcha	0	4	0

BHOWLEY LAND; KHEEL:

Seers. Chat.

Malguzarry... .. Assul... ..	12	12
		12
		13 8
Neakdarry—Malik, or Mockuddum }	1,	0
Putwarry... ..	0	8
Kyall	0	4
Dehdar	0	4
Gorayt	0,	4
		2 4
Ryots share remains	24	4
	Md...	1 0 0

KUNHULL.

Seers. Chat.

Malguzarry Assul	15	4
		12
		16 0
Neakdarry (as above)	2	4
Ryots share	21	12
	Md...	1 0 0

BHOWLEY LAND; PAH.

Malguzarry, Assul	19	0
	1	0
		20 0
Neakdars (as above)	2	4
Ryots share	17	12
	Md...	1 0 0

Abwabs:

Kussoor ... Calculated upon the estimated value of the malguzarry
share at 10 gundas per rupee.

Kyally ... Paid upon do. at 10 gundas per rupee.

Dehdary ... In kind upon both the malguzarry and Government
shares, at 6 chatlanks per maund.

Russour Chowdry ... 4 chatlanks per maund.

Deh Curcha... Upon beets, or the main land, assessed on the amount
of the Government share at 4 annas per rupee. Upon dewra, or
islands, per maund, on Kheel 5 gundas, Kunkul, 7, 2.—Pah, 10.

The division of the assessment into assul, abwab and neakdarry,

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is a mode which has prevailed from time immemorial in this *purgunnah*, as in other parts of Behar, whereby the rent or produce of the land became appropriated in distinct shares, to Government, to its officers, and to the cultivator; the two first, being considered as the right of Government; and the last, or *neakdarry*, of the several persons particularized, whose contingent expenses of collection, together with some further charges, which will be mentioned, were defrayed by the *deh curcha*. It may be necessary further to explain the several articles of taxation contained in each division, or separate head.

Assul.—Is the general rate per *bega* on land, the rent of which is paid in coin; and which varies according to the quality of the soil and the facility of procuring an artificial supply of water from tanks or wells, in the dry season. These rates, have existed beyond the date of any public record; and were certainly fixed, long before the Company acquired the Dewanny.

Abwabs.—1st. *Kussoor*. The term means *batta*; it was formerly levied as a part of the *deh curcha* (explained further on) to make up for any deficiency in the rupees collected in the *Mofussil*, which, under the Mogul Government, were required to be paid into the treasury, at an equal standard. Cossim Ali converted this contingent tax, into an uniform and permanent assessment throughout the *pergunnah*, as it has continued ever since. There is no objection now made to it by the *ryots*, whose advantages, in the increased price of grain and other articles, since its first imposition, may be supposed to have kept pace with the tax.

2nd. *Dahdary*.—This was originally the appropriated share of the *dehdar*, an inferior officer of the Police, whose office about 16 years ago being found unsupplied, and his service unnecessary, the assessment was, under the same name, shifted from the *neakdarry* to the *abwab*, where it now constitutes a part of the revenue.

3rd. *Mehemany*. This is a partial exaction, which, during the residence of Cossim Ali at Monghyr, was first laid upon Mohoby and its dependant villages Sackerpore and Jummulketa, at the gross amount of 42 rupees on the first, 20 rupees on the second, and 12 rupees 12 annas on the last. The assessment of it, was apportioned on such land only as was capable of being watered in the dry season; by which mode, its operation became partial even among the *ryots* of the same village, whose *assul* rates of land became thereby increased 7 annas in the rupee. On the earnest entreaty of the *ryots*, and on their ready consent to my proposal of their taking waste land on an adjacent island (there being none on the continent) to such an amount as, in its rent, might be equivalent to the obnoxious exaction, I recommended the abolition of it to the *zemindar*, who readily acquiesced; and it is abolished accordingly. The quantity of land engaged for as an equivalent, with its rates and other particulars, are specified in the Persian register of *abwabs*, herewith to be transmitted.

Neakdarry.—1st *Mockudmy*, or as it is also termed, *Malikannah*, is the proportion of the gross rent from time immemorial allotted, to the proprietor or officer of that name, whose relative situation, or particular duty, I conceive it unnecessary to explain.

2nd. *Russom Chowderahy*—is an allotment to the chowdery or *zemindar*, similar in its nature to the foregoing.

3rd. *Patwarry*.—An allotment to the *putwarry* or village register.

4th. *Gorayt*.—An allotment to an inferior village officer acting under the zemindar or Tahsildar; his office is somewhat similar to that of a peon.

5th. *Deh Qurcha*.—This was formerly here, as it is still in other parts of the district, an assessment variable in its rate, which could be determined only at the end of the year, agreeably to the amount of certain contingent expenses which were supposed to be incurred for the purposes implied in the literal meaning of the term, in the course of it, joined to the tussulana of the zemindars, of the canongoes, and other established allowances, the particulars of which, in the instance of Mohoby, accompany this; and the particulars of which, in the other parts of the pergunnah, will hereafter be furnished. The unfair mode however, of computing this assessment, being complained of about 16 years ago, an enquiry was then made into its actual amount in each village; and, in lieu of this variable assessment, a proportional rate was established, as a permanent tax, which has duly been collected ever since. By the operation of this measure, which seems to have given general satisfaction, I found one principal object of my deputation anticipated in this pergunnah; the only indefinite assessment being thereby reduced to a fixed rate, and the oppressive exaction of peons in particular, precluded: and I must do the zemindars the justice to observe, that on the most minute enquiry, I do not find them to have deviated from the rule in question. I have not therefore, as far as I have yet proceeded, found it necessary to alter either the amount or the mode of this assessment in any instance, excepting that of Selimpre dumduma, an equivalent for the remission on which village, you will observe by the accompanying Persian papers, is obtained by the cultivation of waste land on an adjacent island.

The above explanations apply equally to the bhowley and the nokdy rates of taxation; but in the former, there is an additional article to be noticed, namely,

Kyally.—This was formerly, it may be presumed, an allowance made to the kyall, who actually weighed out the respective shares of the crop; but as in process of time, instead of the produce in kind, the value of that produce at a certain rate in money, was paid by the ryot, the kyall became unnecessary, although the assessment was still continued under the same name, as a part of the revenue.

On computation made by the zemindars, the canongoes and myself, in the results of which we all agreed, it appeared that the net share to the ryot on the bhowley land in this turf, was on the

		Seers.	Chs.
Kheel ...	...	22	4
Kunhul ...	...	17	12
Pah ..	...	10	12

whereas in several other turfs, it appeared to be about

		Seers.	Chs.
Kheel ...	...	22	4
Kunhul ...	...	17	4
Pah ...	...	13	8

This great disproportion in the pah land between Mohoby and the adjacent zemindaries, the ryots of the former with reason complained of; and after some argument on the subject, the zemindars acquiesced in the propriety of its being deduced more nearly to an equality. The rates were accordingly paid on the

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	Seers.	Chs.
Kheel	22	4
Kunhul	17	12
Pak	13	0

These rates, will still on comparison, be found heavier on the ryots of Monghyr, than those which prevail, in most other parts of the district; but I am inclined to believe, that the difference is amply compensated by the superior quality of the land in this pergunnah, and the vicinity of a ready market for its produce.

On the grounds of the above investigation of the rates of taxation in Turp Mohoby, and of a similar investigation in every other instance, as far as I have yet proceeded, the issue of Jenapaut pottahs, both nuckdy and howley, has been obtained, excepting only for land cultivated on some islands situated in the Ganges westward of Monghyr, which will be mentioned hereafter. Those pottahs, you will please to observe, from the copy of one annexed, express the quantity of land, the several articles and rates of taxation, and also on nuckdy land, the same total or jumma.

The same particulars being stated in the register which will accompany my final report on this pergunnah, the plan of which register is herewith submitted for your consideration, you will thereby be furnished with the information you require, viz., "the most accurate and minute value of the lands cultivated by nuckdy pottahs, as well as the exact amount of howley kissa lands in cultivation," except in such instances as above-mentioned of the island west of Monghyr, where the obstacles to the accomplishment of this measure, stated by the canongoe in his answer to my query which is annexed, seem to me at present to be insurmountable, and concerning which I request to be favoured with your instructions. In the mean time, permit me to observe, that the species of pottahs granted in similar cases in Farkeya appearing to me well adapted to the particular local circumstances of those islands, in which is included the whole tuppah Dewra, I did not hesitate to adopt it, under the authority of the 4th article of the proclamations I am furnished with; and should it meet with your approbation, an adequate knowledge of the quantity and value of the lands in question, as the ground of a permanent settlement, may be obtained by other means, namely, an inspection of the village records; unless objection to this mode should arise, from the idea of its being a minute local scrutiny. If, on the contrary being the case, you will be pleased to point out in what manner the difficulties stated by the canongoe may be removed, and janajaut pottahs devised, including the particulars you desire to have inserted, those already granted in this tuppah may be easily recalled, and others substituted, conformable to your instructions.

I request also to be informed, whether it is your pleasure that the issue of pottahs be extended to the Mockurrey mahals in this and the other pergunnahs included in my deputation registers, which are, I believe, deposited in your Cutcherry.

I trust you will think the accompanying Abstract of pottahs issued, sufficient for your present purpose, or until the register shall be complete for each village (which I expect to accomplish in the course of a few days); the transmission of the original, would at this time, greatly retard my progress; and a copy of a paper of such a magnitude, it would not be possible, with the assistance of the Mohurer I am furnished with, to prepare in time for this despatch.

Not having with me the Orders alluded to in your letter from the Board of Revenue, dated the 4th December 1787, I shall be much obliged to you for a copy of them.

I am, Sir,
Your most obedient humble servant,
S. DAVIS,
Asst. on Dep. in Monghyr.

SANDARPORE, 11th August 1790.

No. 2.
Letter from
Assistant on
Deputation, to
Collector of
Bhauglepor; ;
Aug. 1790.

APPENDIX, No. 3.

Letter from Collector of Bhauglepor, dated 6th December 1787; on the constitution and duties of the office of Canongoes.

To JOHN SHORE, Esquire, President, &c., Members of the Board of Revenue, Fort William.

GENTLEMEN.—I have the honour to acknowledge the receipt of your letter of the 23rd October, in which you direct that I should propose specific rules for the establishment of the canongoes; in detailing which, I am to compare the present situation of the office with its former state, when the institution was in due order.

The object of the Mogul Government in instituting the office of Canongoes, and the nature of the charge entrusted to those officers; may be understood, by considering the list of papers which composed their records.—These were:

- 1st. Dustoor ulumul.
- 2nd. Umul dustoor.
- 3d. Ferisht dehaut.
- 4th. Schahy amdarry.
- 5th. Awargy.
- 6th. Dowl tuckshees bundoobust.
- 7th. Jumma bundy klass.
- 8th. Jumma sayre chobootra cutwally my chowkoyant wa Guzooeghaut.
- 9th. Jumma mahal Meer Bahry.
- 10th. Jumma Pachowtra.
- 11th. Jumma mahal Budderky.
- 12th. Ism nevishy Zemindaraun.
- 13th. Huckikaft Bazy Zemin.
- 14th. Jumma mockurrery wa istumrargy.
- 15th. Wassool-buky.
- 16th. Huckekut Rozendaraun.

These accounts when faithfully taken, gave the complete annual history of a zemindary, comprehending the ground in cultivation, particularizing the portion of it which paid rent to Government and of that which was held free; the customs and usages established, by former aumils, and those introduced by the aumils, of the time being; the amount of rent in demand from every ryot, with the balance remaining against any of them, at the end of the year; the whole amount of the zemindars or farmers collections, specifying the particular sums under every head in which those collections were made, together with his expenses of collection; in short, the object of the canongoes's office was to supply such information respecting the country, that no circumstance of advantage in the administration of it, should be concealed, nor the zemindar enabled to appropriate any more of the product of it to himself, than the share allotted to him by the Govern-

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ment; that no lands might be separated from the jumma, or rent-roll without authority; and that the real value of the land yielding revenue might be known at the end of one year, as a rule for farming it or keeping it khas, or in the hands of Government, for the next; either of which modes, it was the right of Government to adopt.

To render the several functions of this office, however intricate in appearance, not only practicable but easy in execution, the privileges and duties of the parties anywise concerned in the Revenue Department, were defined and recorded, and the produce of the land as it might turn out in the course of the year, allotted to the zemindar, the ryot, or cultivator, to the Government and its officers, in distinct proportions, which in Behar continued still to furnish the rule of collecting the rents. These shares, it may be presumed, were formerly duly apportioned in every pergunnah where the lands were held khas, or retained in the hands of the Government. In zemindary settlements, where the bundoobust, or amount of revenue, was fixed upon the information supplied by the canongoe's office, the zemindar, after paying the amount of his jumma or revenue, and the salaries or the fixed allotments of the produce of the land due to the putwarries (village registers) and other inferior officers who acted under him, had a right to all the surplus of his collection. But this surplus could be derived only from the improvement of the country, during the term of his settlement or temporary engagement with the Government; or from the nature of the bhowley part of his collection, which admitted of advantage, under a rise in the price of grain. His loss, on the other hand, depended on his management, which might discourage the cultivators from maintaining the same standard of tillage; or induce some of them, to desert to other mahals. His collection also on the bhowley harvests, instead of proving advantageous, might fall off from the cheapness of grain; or, he might lose, from an unfavourable season.

Of all these circumstances, the canongoes registers furnished a minute account, which at the expiration of the year, or term of the zemindars engagement with the Government, enabled the amil to judge of the remission proper to be allowed for unavoidable loss, as well as of the mode in which the zemindary might be settled for the ensuing year, either as a khod bundoobust (with the zemindar) or farmed, or kept khas (in the hands of Government). Under the latter mode, the zemindar was not considered to be aggrieved, or as having any cause of complaint, while he received his rissoom zemindary, or allotment of the produce, which even then, was due to him only conditionally, for services which he was at all times, bound to render for the advancement of the cultivation, and the promotion generally of the interests of the Government.

At what period the canongoe's office was instituted, or how long the regulation above specified, were strictly observed, it may not now be easy to determine. It is probable that under a Government subject to convulsions, they were occasionally violated for the advantage of the amils, the zemindars, and the canongoes themselves; and that the office from neglect has fallen gradually to decay. In Bengal, I believe little of it remains, besides the name and the salaries annexed. In Behar, where the ancient usages of the provinces have undergone fewer alterations, the canongoes have retained more of the exercise of their functions, although, as might be expected, these have often been made subservient to the purposes of the zemindars. The canongoes of Behar

are, however, well informed of those functions, agree in their definition, and are ready to resume the strict exercise of them, to any extent, that it may be the pleasure of the Government, to require: but before any proposal be made for the regulation, or perhaps the re-establishment of an office so immediately connected with the detail of the provincial collections, it may be necessary to learn on what footing the zemindars are to be considered, as holding their zemindaries, lest any encroachment should be made on those rights, which it may be in the intention of Government for them to possess. If a "minute local scrutiny" into the circumstances of a zemindary be (as you were pleased to inform me in your letter of the 10th of August) repugnant to the orders of the Court of Directors, I should be cautious of recommending for the canongoes the resumption of their former functions, since a more full disclosure of a zemindar's management and profits can scarcely be conceived, than the foregoing list of records would afford.

I trust therefore, gentlemen, that as the first step towards a preparation of the plan you require of me, you will be pleased to assign the terms on which it is to be traced; lest by choosing of myself, those whereon the zemindars are considered merely as servants of the Government, having no further tenure in the land than they derive from an office which, although hereditary, has been liable to much local scrutiny and restraint, I might trespass on your time by presenting you with such a plan for the canongoe's office, as could not, consistently with the orders of the Court of Directors, and with the rights they may have conferred on the zemindars, be carried into effect.

I have the honour to be, &c.,

(Signed) S. DAVIS,

BHAUGLEPORE, 6th December 1787.

Acting Collector.

APPENDIX, No. 4.

An Historical and Comparative ANALYSIS of the FINANCES of BENGAL; Chronologically arranged in different periods from the Mogul Conquest to the present time:—Extracted from a Political Survey of the British Dominions and Tributary Dependencies in India. By Mr. JAMES GRANT.

To the Honourable JOHN MACPHERSON, Esq.,

Governor-General, &c., Council, in their Secret, Political Department of Inspection, Fort William.

HONOURABLE SIR AND SIRSS,—I have now the honour to lay before you, an Historical and Comparative Analysis of the Finances of the Soubah of Bengal, from the era of the Mogul Conquest, under the emperor Akbar, till the present time, chronologically arranged in three periods, of which the two first are comprised in the accompanying volume; and will exhibit a summary view of the rise, progress and extent of all the existing sources of public income, belonging of right, or virtually transferred to the East India Company, in form of the Dewanny grant in 1765; and still undoubtedly recoverable in their fullest extent, though perhaps not with the same rapid facility, they were in that moment unfortunately lost to the State.

The general principles touching the nature, right, and management of the revenue system of Hindostan universally, I have endeavoured to define, in a former work, entitled, "A Political Survey of

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"the Northern Circars," submitted to the Honourable Board's consideration in 1784; and applying these principles then more especially to the actual collections made on account of those valuable possessions, showed that a defalcation, which may be called, as it was chiefly, a zemindary one, of about half a crore of rupees yearly, had been sustained by the Company as sovereign proprietor of the soil, through the collusive chicanery of native Agents, in withholding official intelligence from their new masters, and fraudulently converting the use of such knowledge, to their own private emolument at the public expense.

In like manner, applying the same general principles, on the present occasion, to the territorial rental of the Soubah of Bengal, it will appear that, from a similar combination of native Agents, employed in the department of finance, there hath been here a defalcation of at least two crores of rupees annually; of which, one crore twenty-nine lacks may be denominated zemindary, as arising from the usurpations, clandestine alienation, or embezzlement of the officiating farming landholders of the country; but the remaining seventy-one lacks must be considered, as incurred originally, and since continued, through a direct, criminal, inexcusable breach of trust in the ministry first appointed, or other natives subsequently vested, really with equal powers, though formally of humbler designation, to settle and conduct the affairs of revenue in behalf of the Company, down to the close of the present treatise; either by fraudulent, unwarrantable, unaccountable reduction, generally in the best established, most productive funds forming the basis of the constitutional moderate rent-roll of the Dewanny lands, as then indisputably ascertained and fully realized; or, by wilful corrupt negligence, in withholding from their immediate superiors all such forms, documents, accounts, with other sources of local experimental knowledge, as were sufficient and indispensably necessary to check, control, or superintend with effective intelligence every subordinate agency in finance, and which having acquired officially under the preceding Government, it became immediately their first essential duty to communicate, to succeeding rulers.

The depravity, ignorance, and misconduct of native Hindostanny Agents, in every branch of Government, have often been the theme of general declamation, as notorious, lamentable, irremediable. But I hope the accompanying detail will be thought sufficient to justify the severity of my own particular censures; as I am willing to flatter myself, after combining the substance of this performance, however imperfect, with what hath been in like manner, set forth in the Political Survey of the Circars, that I shall not fall under the imputation of describing and deploring an evil, which I have not been able to trace to its primitive source, where alone a radical cure can be effected, or of pointing out imaginary benefits equally unsubstantial and impossible to be realized. In a humble private capacity, it would be presumption to prescribe the fittest means to accomplish the end proposed; that, will be the more arduous task of administration: my inferior labours have been confined simply to clear the way, and lay open a rich, long hidden, therefore neglected field to the exercise of superior official talents; and if the public can be in any shape relieved by every united endeavour, in circumstances of present or subsequent exigency, I may not have reason to be very anxious about the reward of that little share of merit which I might claim to myself, in having thus performed a volun-

tary duty, stimulated as I have been, by the highest private encouragement.

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Accordingly, it was my intention, at the beginning of the season, to have finished the period of my slender services in this country, on delivering in the tract which I have now presented, and meant to leave, as a humble testimony, of unfeigned gratitude, and of that best will I shall always bear for the enlarged growing prosperity of the interest of my honourable employers, as far as they may be consistent with the true national welfare. But considering the great imperfection of the work in question, joined to the impossibility, perhaps, without better talents or further materials, of rendering it more comprehensively clear, in the same manuscript compass of an abstract; and being earnestly desirous to afford every possible elucidation of the subject brought forward, either through any incidental personal knowledge or a full communication of such papers as I may be possessed of, for the purpose of ascertaining sufficient grounds to resolve on, and carry into effect suitable measures for restoring, as well as any constitutional rights and privileges of the East India Company, that they may have been unjustly deprived of in the capacity of real or representative sovereign, as those supposed to have been wrongfully taken from zemindary members of the State, and thus to fulfil the spirit equally with the literal injunctions, of the last regulating Act of Parliament;—so I have, of my own free accord, thought proper to remain another season in the country, more especially during the usual period of concluding the annual settlement of the revenues of Fergal, that I might have it in my power to answer personally before the Honourable Board such questions, if any were necessary, as they should be pleased to propose, or in written explanation reply to the possible inquiries or any subordinate officers, instructed to revise, report on, or correct the substance of what I am extremely sensible is a loose performance both in style and matter, but which nevertheless I willingly submit to criticism; professing myself perfectly indifferent, how justly severe it may be, if the result should prove in the least favourable to the national cause by discussion, whether in confirming or refuting, in whole or in part, what I have ventured thus to obtrude on public notice, without any other admissible plea or excuse perhaps besides what I have indicated to have been the dictates of my own mind in acting up to its proper sentiment of rectitude, under the most flattering encouragement indeed I could desire from the Honourable the Governor-General, short of an official command.

It is also to answer fully the purpose now expressed that I have thought it requisite, without further delay, to give in the present work, in anticipation of a reply to some queries, which wishing previously to have solved, I begged for permission to propose through the Honourable the Governor-General's indulgence on the 3rd instant. Whatever the solution may be, it cannot alter materially the substance of what I have written. I shall be glad that the accounts I have named and wished to refer to, may be forthcoming, as they will be found no less important in themselves, than they may be essential, in the verification of some of the principal facts which I have stated; but that they were not officially rendered, or their practical uses explicitly or fully communicated to any British subject in the civil service of the Company, any time before the 12th April 1784, I must beg leave impli-

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city to believe, with the most entire certain conviction of concluding right; being firmly of opinion, if otherwise, that the importance and utility of such papers would have been suggested, made manifest, and brought into general current use, long ere now. That the native officers were always in possession of these and every other account necessary to ascertain or realize to the public exchequer, all the established rightful dues of the sovereign, I cannot entertain the least doubt of. That they have carefully suppressed the most consequential of these, I am equally convinced of; first, from positive direct evidence, in the scantiness, imperfection, or confused order of such as have been brought forth, and which have been for the most part published; secondly, the constant uniform affirmation, (in opposition to every inquiry set on foot to obtain full authentic vouchers for ascertaining the preceding Mussulman system of finances, exhibiting an accurate detail of the amount collected), that they were all (or in great part, carried off or lost in the troubles of Cossim Aly; and lastly, the intricacy or difficulty which a system of revenue, perhaps the easiest and the simplest in the world, hath ever appeared to ourselves to have been involved in, and often so represented, through the insufficiency of native information, or a still more criminal conduct in wilful misrepresentation to mislead, embarrass, and prevent by obscure complex accounts, the effectual endeavours of an upright British agency; threatening at once, detection of the deceit at first imposed, with future discontinuance of every intermediate fraudulent emolument.

Nevertheless it is possible now, if an idea were entertained of the existence of the papers in question, or of copies being forthcoming through any foreign channel, that the persons officially entrusted under the preceding Government with, and still in possession of, the originals, might attempt by anticipation, to shift the charge of neglect of duty from themselves to others, in not mentioning or delivering them before; firing perhaps in their own defence, that they had never been called upon to do so; as if it were possible for strangers necessarily to the mysterious, technical, multifarious description of all the component parts of an account of Indian territorial revenue, though really simplified under such subdivided form, not complex in the construction, to name any of them intuitively. But the Honourable Board will readily see through the insidious artifice, if attempted to be practised, and I hope be pleased to hear what I may have further to say on the subject in my own behalf, as one of the body of the Company's Covenanted Servants generally implicated; though without any dread, if I stood by myself foremost in the recriminated charge.

I have the honour to be, with the greatest respect,

Honourable Sir, and Sirs,

Your faithful and most obedient humble servant,

CALCUTTA, April 27th 1786.

J. G.

HISTORICAL AND COMPARATIVE ANALYSIS.

INTRODUCTION.

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Mr. J. Grant's
Analysis of
the Finances
of Bengal.

The promulgation of the late Act of Parliament, for the better regulation and management of the affairs of the East India Company, from the 1st of January 1785, hath at length relieved the representatives of Government in this country, from that painful embarrassing state of suspense, which might hitherto have frustrated the best designs

of reformation, as it may have prevented an earlier adoption of, or return to, that system of order and political economy now authoritatively enjoined, and so long established in form, throughout that portion of the Mogul dominions under present consideration, until the very instant of the revolution in 1765, introductive of the sway of the actual sovereign. The ultimate views of the legislature are now become as manifest, as they must in general be considered well directed towards their apparent object, of ensuring great lasting territorial advantages to Britain, on the only solid foundations of a rightful permanent empire; in leaving the free entire enjoyment of ancient customary rights, privileges, civil or religious law, to the great body of native inhabitants, under a stable local administration, framed on principles of reasonable constitutional policy; perhaps the best possible to be devised, for the Government of distant possessions subjected necessarily to an oligarchy of foreign rulers, under relative circumstances, singularly delicate in themselves, as well as perfectly new in the political history of the world. And however unmerited in respect to a great majority of the Company's servants are those stern provisions of the new parliamentary code, which may be construed into an indiscriminate imputation, or rather presumption of guilt, in all, for the real or supposed transgression or misconduct, of a few; provisions perhaps the more readily adopted on a review of the detached interests, inconsiderable numbers and covenanted or previously abridged liberties of such of his Majesty's British subjects as may continue to hold executive offices in this country; yet regarding the act as it stands at present, generally with all its salutary and obnoxious clauses, it may truly be considered as the great charter of rights, if not to the whole body of national representatives, in Asia, at least to all East India subjects of Great Britain, who enjoy the inestimable advantage of living under a delegated sway, thus tempered for the first time in Hindostan, with the mildest influence of practical enlarged distributive justice.

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It is true indeed, with respect to a very small but important class of the native inhabitants of this country, forming the necessary responsible Agents between the prince and peasantry, for managing the zemindary or landed interest of the State, that the law as yet seems only declaratory of the humane and generous intention of the legislature to restore, and henceforth firmly to establish in all the plenitude of territorial jurisdiction, or ancient ascertained immunities, on principles of equity according to the constitution of India, such, or any other description of persons who may have been illegally deprived of their official or possessory rights within the period of British administration. But as the injunction to the Company on this head, is unequivocally positive, to investigate and forthwith redress, if founded in truth, the injuries supposed or complained of; so the eventual benevolent purposes of the act, may reasonably and fully be anticipated, from the moment it begins to have effect in the proposed sphere of its operation.

To assist therefore in an inquiry, not less extensive and difficult in itself as a task to be accomplished, than humanely laudable in its object, becomes not only a duty on all those who may be entrusted with ministerial executive authority, but on every individual member of the same community, whether in a private or public station; who, from his own experience, or that of others, can throw the smallest possible light on a subject touching so nearly the interest, the dignity, and honour of the British nation. Animated with these

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sentiments, as well as encouraged by the indulgence and attention shown to a disquisition recently exhibited on the topic of Indian finance in general, applied on that occasion, particularly to the Northern Circars, I now again venture to obtrude the result of my observations on the same interesting subject at large, applied here more especially with fuller intelligence, in ascertaining the nature, mode of management, former and actual amount of the established revenue of the Soubah of Bengal, collected in behalf and with the positive sanction of Government.

But the most powerful motives were necessary, as a counterpoise to the slender hope, or satisfaction of impressing conviction of the truth of my own opinions on the minds of others, however material, justly stated, or ascertainable might be the facts on which such opinions were founded; and the dread of incurring the imputation of ignorant misrepresentation, would otherwise, though encouraged with all the presumption of conscious rectitude of design, shrink at the task of opposing the present popular belief, which hath, through the charms of eloquence, in displaying a familiar theory, partially just, though locally misapplied, gained gradual ascendancy in the course of the last ten years, over the authoritative informations of the Secret Committee of Parliament in 1773, founded on the oral or written testimony of some of the ablest, most upright and experienced individuals employed in the highest offices of the financial department in this country; and who deriving their speculative knowledge of the constitutional forms of local administration from a view of the real practice of the preceding Mussulman Government, from which they immediately obtained a transfer of dominion, may reasonably be supposed to have been the best instructed on that important subject of inquiry. Under such circumstances therefore, if the presumed experience of the whole twenty years now elapsed since the acquisition of the Dewanny, the voluminous records of the Company, together with the deliberate evidence of many respectable persons, delivered as matter of simple opinion, unsupported by established facts, were universally against me; yet I should aver confidently, as I will maintain, that the actual system of revenue in Bengal was from the beginning taken upon mistaken grounds, fundamentally wrong in itself, and highly dangerous to be continued; yet still as easily to be corrected, as its principle may be proved to be false, with common intelligence joined to an inclination of investigating dispassionately the truth. It is a baseless fabric, reared in the ignorance, corruption and chicanery of the natives, intended to conceal from superficial popular view, or perhaps ultimately to destroy, the symmetry, convenience and simplicity of the original structure, which it has been made artlessly to cover from outward sight, and through delusive information of the first sole keepers of the golden key of interior admission, imposed on the unsuspecting honesty of foreign rulers, as the solid genuine edifice of Indian finance. Such as represented, it was presumed in every respect to be, and being deemed too stupendous or expensive an undertaking to be wholly pulled down and reconstructed, was thought only proper to be repaired and adjusted to modern European ideas of perfection. Invention was racked to hide or correct apparent deformity; and under such skillful hands, no wonder if the motley, shapeless mass should now be considered, as a work highly finished. It is only to be lamented, that those who have thus shown themselves actuated by the best inclinations, or

capable of the greatest execution, were necessarily precluded from taking an interior view, and making the discovery that the immediate object of their labours was merely an outwork, a heap of rubbish rudely formed, with design to screen the true substantial work within, from simple passengers, or embarrass and prevent the approach, of more curious observers.

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To drop the style of comparison, though sanctioned by the title of our performance, it is impossible but the fallacy of the system, and accounts of revenue which were obtruded by the designing natives on the Company's administration in Bengal at the acquisition of the Dewanny, and since, almost universally acquiesced in, or adopted, must sooner or later be manifested and generally acknowledged; because it is the nature of truth ultimately to force itself on the minds of all who are interested in the discovery. Such however is the stubbornness of long established belief, that the progress to conviction of error, may be so slow as to render entirely vain the hope of any individual's effecting the change; but what cannot be completed by one person, should not therefore be wholly laid aside when the design is laudable and the execution thought necessary: A rude or imperfect essay received favourably, may stimulate others better qualified, to take up and prosecute the task, until its final accomplishment; and the merit of the undertaking, thankless privately, though perhaps not the less useful to the public, will be in proportion to the number and difficulty of the obstacles to be surmounted.

Among the most powerful of these, are to be reckoned the original forms pretended to be deduced from ancient practice, and as such imposed upon the inexperienced sovereign agency, by some of the best established characters for ability and integrity of the native inhabitants of this country, who for seven successive years were vested in the sole virtually uncontrolled administration of the Dewanny rents, from the time they were first acquired by the Company. It would be a task, if not difficult, at least invidious, to prove designed deception on the part of the superior Hindostanny officers thus employed by delegation, in the early management of the revenues: not so much from the dread of wounding the sensibility of a Mussulman or Hindoo, really, by such a charge, but the supposed injury it would be in the estimation of others of a sympathetic feeling, or unacquainted with national character, to bring an accusation against them of delinquency, as understood in Europe, unsupported, perhaps, by the formalities required there of legal evidence; as well as the consequences to be apprehended by themselves, when thus stigmatized in the eyes of their rulers, the dispensers of favour, or, in being obliged to refund former unrightful acquisitions, sacrifice those of present enjoyment, and forego the expectancy of future additional defalcations. It may be sufficient for all the useful public purposes simply to prove, that through the medium of natives, hitherto almost exclusively employed in real effective operations of finance, we have been, by some means or other, unintentionally or with design, grossly deceived in respect to the nature, form and extent of the annual assessment of Bengal; that such intermediate Agents themselves, have always been fully, or more perfectly informed on these important subjects, though they withheld their knowledge from European Superintendents; and that when they have been regarded, or officially consulted as counselors to determine the most essential rights of Govern-

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ment, they have in most cases, stood in the predicament of Judge and party against the sovereign ruler; deeply interested perhaps in the event of their own decision; yet placed in every instance beyond the reach of detection, as holding in the same hands, though incompatibly, all the great offices of State, instituted as mutual checks on each other, together with the entire volume of authentic documents, accounts or official forms, so indispensably necessary to control their conduct with intelligence, while the ruling administration were still unaided by the lights of free extensive self-experience.

The more general conclusion of deception, will only be acquiesced in by liberal unbiassed minds, on a review and nice examination of all the facts and circumstances relative to the management of the finances of the country, before and since the acquisition of the Dewanny, and intended to be here set forth by comparison, as grounds are wanting to pursue the mode of more positive independent reasoning. But the less important collateral deductions in regard to the possibility, joined to the apparent private interest there might be of practising such delusion, must occur at once to the minds of those who recollect, or have been sufficiently informed of the character, situation, power, or necessary influence of the first appointed native ministry in behalf of the Company. A Mussulman presided; and if there be a scruple of difference in point of what we understand by moral principle among the numerous followers of Mahomed, without any knowledge of the man but from report, I am inclined to throw it, into the scale of his virtues. An outward deference and practical observance of religious forms may be admitted, as a proof at least of his understanding, if not of his piety; though perhaps his abilities will appear most conspicuous, in considering a rapid progress in the career of ambition, which with all genuine Asiatics, must 99 times in a 100 be by the basest degrees of servility, venality, dishonesty, corruption; or, if once against such odds through military talents, is ever necessarily attended with assassination, perfidy, cruelty and oppression. During the two years soubahdarry of Jaffier Ali Khan after the expulsion of Cossim, this man acted as naib of Jehangeernagur, then undoubtedly the first and most lucrative post under the Nizamut; because the jurisdiction was the largest, the province the richest, and the rents, though valued low on the royal registers, were always rated the highest in the secret separate rent-roll of the provincial delegate. In this short period of financial anarchy, a balance was stated to have been incurred, as he himself will be forward to acknowledge, throughout the whole of Bengal, of more than two krore of rupees; but it would be unreasonable to expect to be informed from the same quarter, how much of this was to be placed to the account of Dacca, notwithstanding the calamities of the civil war, supposed to have occasioned the general deficiency elsewhere, were certainly little felt in this remote district, and could not decently be pleaded to authorize continued arrears, after the restoration of peace; neither would it be altogether fair to require an exact account of the four months anticipated collections of the first year of the Dewanny from May to September 1765, stated at about one-third of the annual bundobust, though during these months, the receipts of revenue all over Hindostan are ever comparatively small in proportion to the interval of time, and never could be authorized before the settlement of the jumma bundy, which did not take place till long after the arrival of our first resident at the Moorsshedabad Durbar, in July of the same

year;—nevertheless the expenditure of part, to answer the private demands, as pretended, of British subjects then high in office, hath been minutely set forth, and now stands on the Journals of the House of Commons in 1772, to screen the great defaulter, by anticipated insidious recrimination against those who were probably ensnared into a participation of the ill-gotten wealth of an hour, to realize to himself the enormous fraudulent acquirements of years. Still however, the selfish view, with the means of concealing such defalcations, were only adequate to the inferior station of provincial deputy; when acting afterwards as naib soubah and dewan, holding virtually the whole united powers of executive Government under the self-same authority, and exclusive of official knowledge, it is equally impossible to measure the predominancy of private interest, as to define the irresistible influence of an Eastern despot, to ensure the gratification of his will. Some nominal coadjutors, it is true, were intended to control the inordinate power of the minister, but the feeble restraint of the Roy Royan, his Hindu colleague, served only to quicken and confirm his arbitrary movements; while the councils of a banker associate, sole interested or experienced in the benefits of money dealings, which were great in proportion to the gross receipts of cash from the country to be afterwards misapplied, naturally urged the progress of the same unrightful devious course.

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On the other hand, it must be remembered, that the hereditary and consequential post of Chief canongoe, the only true effective constitutional check known in the whole system of Mogul Government on every temporary delegated trust hath been unequally divided from the commencement of the present century, between two Indian families of the tribe of koyt; and as the interested execution of this important office indispensable (however managed under an indolent ignorant Mussulman administration, with the continued inheritance of it,) depended more on personal ability and anticipated succession, than doubtful hereditary pretensions; so it has happened generally agreeable to common Hindu policy in this and zemindary employments, that the heir of adoption, whether of line, consanguinity or caste, hath been a minor-grandson, nephew or foundling, acting under the experienced tutelage of the father, mother or household Bramin, and represented in the sovereign presence by a servile dependent, properly instructed, with the designation of naib or vakeel, to this infant chancellor, register and keeper of the imperial archives of the soubah. At the period now in question, a very intelligent mutseddy, whose name deserves to be rescued from oblivion, held this inferior delegated trust in behalf of the lesser canongoe. The lowness of his degree rendered him the fitter instrument for the minister's purpose; and he was accordingly appointed peshcar to the khalsa duster, having obtained the nomination of his former charge for his minor nephew and adopted son, after passing by the experienced father, who in his turn even then, undoubtedly looked forward to the high post of virtual Dewan, which he at present occupies in the financial department of the Company, in the like manner as he seems now to expect the transmission of it, to his immediate posterity, by the same mode of re-transfer, and convenient filiation in favour of an infant grandson.

To control so formidable a combination of intriguing natives, or penetrate into the mysteries of their financial conduct, against their will and private interests, through a mass of such obscure materials

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as were designedly thrown in the way of European investigation to perplex and mislead, required what was impossible,—immediate intuitive knowledge of affairs, only to be learnt by long practical experience: even the genius, ability, disinterestedness of Clive himself, aided by all the vigour, address, and awe of his military character, might have been long baffled in the attempt, in those early days of imperial acquisition of territory. Nor yet could the propriety of his choice of ministerial Agents, be called in question; for, perhaps, in Hindostan, a Mussulman could not be found characterized by the greater reputed virtues of honour, sagacity, moderation, and equity, locally understood, than Mahomed Reza Khan; a Hindoo more pliable, experienced in the collections, or highly respected by his countrymen, than Rajah Doolubram; nor of the latter nation, a mutseddy endowed with greater cunning or secrecy in his profession; more skilled in the detail of the exchequer dues; the fraudulent emolument of the zemindars and other officers of Government; practical arts in composing or decyphering revenue accounts; dividing, subdividing, intermixing, annexing, reducing, or entirely concealing portions of rent and territory (thus to enhance the merit with the difficulty of execution in rendering various, complex, and intricate, the simple operations of Indian finance) than Rada Kuntsingh, the elder brother of Gangagovind, the father of Praan Kishen.

Nevertheless, it is a melancholy, as I hope it will become a notorious truth, that from the routine of business, official forms, notions of right or former practice, at first introduced under this original triumvirate, is to be deduced a positive inexcusable defalcation from the unalienable established moderate rental of the country, in the moment of transfer to the Company, of at least 10 crore of rupees, during the twenty years of administration which has now elapsed since that memorable era of the acquisition of the Dewanny, as in the same manner we have shown a loss, not much less, to have arisen in rather a shorter period in the Northern Circars; through the like, fatal necessity of trusting implicitly a junto of native Agents, deeply interested in concealing the amount of the actual collections, or in misrepresenting the just undeniable rights of sovereignty, with the true nature of zemindary tenures. To trace all the wily mazes through which so enormous a sum has been dissipated in Bengal by large deductions, smaller additions, and unaccountable remissions of rent, together with the designed confusion in the prescribed order, extent, and denomination of the several districts to be assessed, agreeable to the ancient records of the superior khalsa duster would be, if possible, yet a very irksome unnecessary labour; considering that the same detail hath been more recently introduced in the formation of the sudder abstracts of revenue, in specifying the annual settlement of an inconsiderable talook, or obscure village, as in stating that of a zemindary jurisdiction equal to twice the Kingdom of Sardinia in Europe; and that nine-tenths of the huge volume of modern bundobusts will not be found to contain the hundredth part of the rental of the country: such minutiae, though perfectly adapted to the broken diminutive scale, by which a slow, patient, indefatigable Hindoo calculates the most extensive as well as the smallest pecuniary transactions, ill suits the magnitude of our present subject of inquiry; and it might be thought equally absurd to exhibit for annual current use, the vast financial operations of a mighty empire thus partially be undefined unwieldy provinces, and partly by the frittered divisions of an insigni-

figant hamlet, as to attempt giving at one glance, a general comprehensive view of a boundless object through the focus of a microscope. Besides, it may be very reasonably supposed, that the plausible story of Cossim Alli's having destroyed or carried away with him, on his expulsion, all the material archives of the exchequer, may yet have some slight foundation in truth, though for the most part invented to be constantly urged by the native officers of the revenue, to prevent retrospection, or the possibility of tracing their own embezzlement progressively to the original source of the evil, where every true practical reform must also take its rise; and that really a few consequential papers perhaps, relative to the history of his own administration, general principles of taxation, or the tuckseem hustabood accounts of those provinces, where so expediently he brought into the public treasury the keffyet, or private benefits of Aumildars, may be wanting; in which case, a narrow scope is left to cavil, though none to vindicate, the prodigious defalcation of succeeding agency.

As to the obstacles which occur in overturning a fallacious system that has been so long adopted and powerfully promulgated by very able and respectable individuals of our own nation, who have held the highest executive offices in this country, I shall in this place only observe, that these difficulties will be in great part removed, if the imposition can be proved to have originated with the first native administration appointed on behalf of the Company, and that the grand errors in the principles of their theory, could only be detected after many years of practical experience, an inquisitive research, or accidental insight into the mysterious written forms of revenue proceedings; yet still an arduous task will remain, perhaps surpassing our slender unaided ability, though necessary to be attempted to turn the bias, which must have been given to the prejudices of the public by a recent literary performance, entitled, "Original Minutes of the Governor-General and Council 1776, with a plan for the settlement of the revenues of Bengal," &c.; a work replete with local information, and the soundest political doctrines, when applied to the finances or the state of civil society in Europe; though entirely foreign to the circumstances of this country, in many fundamental points. The consideration of some of these, will naturally arise in the prosecution of our present subject; but it may not be improper here to premise a few of the most essential, and in which we are sorry to differ so widely from the author of the tract in question, respecting the application of adduced facts and opinions, to the actual situation of persons and things in India.

First, the grand material difference between us, is on the nature of landed property. It is positively affirmed on the one side, pages 163-4, "that the lands of these provinces are not the property of the East India Company as sovereign representative, but of the zemindars and other classes of the natives, who owe nothing to Government but a fixed portion of the net produce," indifferently described in other parts of the work, under the denomination of a quit-rent, tribute, or land-tax. This is declared to be "the main hinge on which the whole argument for the proposed settlement turns;" and the author's deductions will be found to flow regularly from that position. But it must at the same time, injustice be observed, that it is the principle of this doctrine, as thought essential to the public interests, that seems to influence the ready belief of its constant admission into the system of Mogul legislation, rather than any solid proofs

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of the fact, from what can be deemed incontrovertible evidence, either official, written, or circumstantial; for, agreeable to an established European maxim, involving however a distinct secondary question, it is inferred, that the proprietary uses of the soil, would be incompatible with the actual sovereignty; and that a mind impressed with such a notion might not be open to conviction, though the point of right were otherwise determined by authority. On the other hand, in the political disquisition delivered in to the Board in December 1784, relative to the Northern Circars, and to which I must beg leave frequently to refer, when treating of the subject of Indian finance in general, the very reverse of the foregoing proposition, in its more important as well as its subsidiary affirmations, is set forth as incontestible, on substantial specific grounds, admitting of an immediate, final, or determinate issue. The sovereign ruler in all parts of Hindostan, if not through the whole of Asia, unless it be in the Russian dominions, is declared to be the sole virtual proprietor of the soil; not in the European feudal acceptation of the term, agreeable to which it hath lately been attempted to be qualified, implying a fictitious tenure as lord paramount, from whom all lesser holdings are supposed to be derived by every class of subjects, but in right and fact, the real acting landlord entitled to, and receiving from, the ryots or husbandmen, a certain portion of the gross yearly returns of the country in money or kind, fixed on a medium in Bengal, at one-fourth of the whole produce, according to a pecuniary estimation made about the year 1582, soon after the establishment of the Mogul Government under Akbar, and continued thence, without any deviation in the principle, down to the present time, though it is much to be feared the iniquitous practices of Indian land-holders may have clandestinely exceeded that original equitable standard. It is further advanced as incontrovertible, that the zemindars or other classes of natives, hitherto considered the rightful proprietors of the lands, are actually no more than annual contracting farmers or receivers of the public rents, with stated allowances in the nature of a Commission on the receipts, and a small estate or portion of their territorial jurisdictions set apart for constant family subsistence, whether in or out of office, but never exceeding in the whole, by an universal prescriptive law of the empire, 10 per cent. on the mofussil collections; and that to alter or otherwise define these fundamental, implicitly acquiesced-in rules, of financial jurisprudence in India, ascertaining the nature of civil tenures, the established mode of levying, and actual amount of the rental or yearly assessment of the land, would be no less impolitic, useless, and dangerous, in respect to probable future consequences, than unconstitutional, unnecessary, and a wanton sacrifice of the dearest, most essential interests of Government, in the present moment.

The speculative opinion involved in this proposition, will be subject to cavil; and can only be determined by reference to past experience, still to be unfolded to the world, and perhaps, after all, inapplicable partly to actual circumstances; but as to the mere matter of fact, here we must join issue. A question of the highest rights of sovereignty, of subjects, or in property is depending; and though we do not take our departure from the same point, it is but fair that we should start as nearly as possible on equal terms in the same instant, or in plainer words, that the burthen of proof should not rest entirely on one side, while bare assertions may have been admitted, on the other

'without previous investigation, Our different principles' being then explicitly laid down or avowed, and the arguments in support of both, with respective proofs or illustrations, being free for public examination and discussion, while the important object is one and the same, a candid ultimate decision may be the immediate result of an authoritative enquiry on the spot; to which I can anticipate the ready acquiescence of the author of the plan, even with the more assurance, that he seems to refuse in advance his assent to the practical inferences of secondary consideration, to be drawn from what, in his own understanding, would be an unfavourable determination, on the simpler points of fact. The parties eventually and most interested on this occasion, compose the three principal orders of men in every subordinate state; the representative ruler, the land-holders, technically or locally understood, and the whole body of husbandmen. To define the rights and privileges of the zemindars, &c., of India, forming the only intermediate class of territorial subjects existing between the prince and peasantry, would be in truth, to distinguish also those of the two latter descriptions of persons, by marking the common boundaries of all, in the chain of mutual dependence, and where alone they are capable of limitation; the higher extremes of despotism and the lowest of slavery, being ever like indefinite. Something like this, however, has been attempted in the Political Survey of the Circars before referred to, and may again be loosely taken up in the present disquisition; but as we are persuaded, that so great and powerful a body of people, such as the more eminent land-holders of Bengal, particularly those styled Rajahs, who have been compared in dignity, to the feudatory princes of the German empire in Europe, can never want special, able, and more agreeable advocates to plead their cause, particularly while they are suffered to administer, with uncontrolled authority, the unascertained revenues of their ample jurisdictions, so in this essay, we mean rather to apply our reasoning to explain the immunities and relative situation of both the other corporate members of the community.

A second difference of opinion arises on consideration of the burthen of the actual territorial assessment, on a comparison of the original toomur jumma of Toory Mull, with the more modern bundobust of the present century. In support of the positions laid down in "the plan of settlement, &c., p. 167," a rent-roll of the provinces, fixed in the reign of Akbar, and that of the year 1728, have been exhibited. The latter, is affirmed to be 7 lacks lower than the former; and it is added, "if there be any proofs to invalidate the evidence of these documents it ought to be produced." On this point, admitting the authenticity of the two accounts separately, we must deny the conclusion drawn from them comparatively, as seems to be authorized by the first glance of their contents; for the particulars of the first rental, extend to all the lands of Orissa, which were then annexed to Bengal; whereas the tuckseem of the second, include only a small portion of the lesser soubah, forming the Chuoklahs of Hojellee and Balasore; determining thereby the settlement of Sujah Khan, in 1728 to be 31 lacks more, instead of 7 less, than that of the Mogul Emperor, concluded nearly 150 years earlier. Another important inference, respecting the relative worth of money at the same or later periods, intimately connected with the question of comparative assessments, is in like manner, to be controverted on principles of reasoning apparently the most solid, but which depending on

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a variety of combined facts and speculative deductions, too complex perhaps to be brought forward in one view with mathematical precision, will not preclude the possibility of cavilling.

With great ingenuity it is stated, p. 197, that a settled increase in the price of the necessaries of life, and proportional decrease in the value of specie, may in like manner be occasioned by a rack rental, which forces the husbandman to enhance his demand for the produce of the land, as well as by any extraordinary influx of gold and silver. Hence it is strongly implied, or rather the conclusion is inevitable, that these effects, as then applicable to Bengal, must be attributed to the former cause, and that accordingly the rental of the period in question, about the year 1776, might be considered as overrated, and should be reduced. To refute this opinion, will be more especially the object of the present disquisition; but it may not be improper in this place to remark, that the subject hath already been in great part anticipated, in our political survey of the Northern Circars, and that here it only seems necessary to bring to remembrance the principal facts or observations which constituted the ground-work of our former general reasoning on the same topic. 1st. We insisted, and do still maintain, that by the discovery of the mines of America and a passage round the Cape of Good Hope, the relative value of the precious metals has diminished at last one-half, all over the commercial world, in consequence of the quantity of coin in circulation having surely doubled, in the course of the two last centuries. 2ndly. That from the rise of the Mahratta State on the Malabar Coast, the signs of wealth, particularly in Bengal, must have greatly increased, through the decline of trade and manufactures in the former country, and their transposition with new vigour to the latter, at the era of the same important revolution; and 3dly. That as the rights of sovereignty were originally established at one-fourth of the gross produce of the land shared with the ryots; did from the beginning; do actually; and must ever, from necessity or policy, continue to be rated formally at the same equitable standard, it appears highly expedient for Government to realize its pretensions virtually to such proportion; that nevertheless the actual public receipts fall greatly short of it, supposing only a two-fold increase in the quantum of money, and allowing for the farther extension of territory under the same general description of country, since the first assessment of Akbar; but in those districts where the deficiency is the most glaring, the burthen on the peasantry is usually the heaviest, and perhaps surpassing the prescribed rule, though by the collusive practices of zemindars with other native officers of the revenue, the surplus of collected rents is commuted for private douceurs, or otherwise upder the heads of remissions, serinjamy, or sundry expenses fraudulently withheld from the public treasury.

In respect to the materials from which I have been enabled to complete the present work, I have only to observe, that they have been wholly collected since my last return to the presidency from Hydrabad, during a longer interval of freedom from any permanent public avocations, however necessary, to succeed in the objects of my pursuit, than either suited inclination or private interest; but at an expense so trifling, and with such little trouble, comparatively with the large sums or tedious multiplied labours hitherto ineffectually employed for the same ends, that if I were to make an extraordinary charge for the

whole, in addition to my ordinary personal disbursements, I should beg leave to decline it, in the apprehension of lessening in the public estimation the importance of the knowledge intended to be communicated by means, which may now appear at once so simple in themselves, easy and practicable to be used. Nevertheless, the papers referred to, chiefly contained in about 20 volumes of Persian serds, or account of revenue, prior to the era of the Dewanny, though entirely procured, through influence of a light and private purse, will assuredly stand the test of enquiry, as copies of originals still existing privately in the hands of former or actual officers of Government; and which though perhaps they may not be found among the public archives of the Khalsa should certainly have been deposited there, as they ought now to be considered the most, perhaps the only, essential documents for current use, and worthy of being preserved in the superior dufter. At the same time, the portion of individual merit that can be annexed to the discovery of such papers, in any situation, would be extremely small in mine, otherwise unemployed, while yet covenanted in the service of the Company; relaxation in the search of them, or future suppression when obtained, must have been thought reprehensible. In this country, every branch of professional knowledge to be acquired from the natives, is wrapt up in mysterious process, or a technical jargon of obscure, but not always of unmeaning words, and only to be learned through the influence of caste, of public station, or of money. Wanting the two former requisites, I of course availed myself of the latter, having previously, by ordinary diligence and some fortuitous circumstances, procured the first necessary key to information, enabling me to call for what was wanted, and without which, one might long seek in vain, through the passive indifference of a Hindu. Furnished with such means, and supported by a decent character for understanding and moderation, just sufficient to inspire a confidence, that no personal bad design stimulates enquiry; the success of any individual must ever be more certain than the effect of torture and imprisonment, to attain the same object under the obstinate secrecy that would be opposed to apparent or presumed ignorance.

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To proceed with the greatest perspicuity in our present undertaking, it might be proper to begin with a general geographical description of the country now under consideration, and ascertain or define its various divisions of territory, whether natural, civil, or political, as far as these are necessarily connected with a correct and perfect knowledge of the revenues: but the superficial contents of Bengal in the whole and in its parts, as liable to the Mogul system of finance, have undergone so many changes at different periods, or may be arranged by subdivisions under such a variety of denominations, useful to be explained and kept in remembrance, that we must here beg leave to refer to Major Rennell's atlas for a view of the soubah at large, in its actual and greatest extent, being 91,142 square British miles, exclusive of Midnapoor in Orissa, and comprising all the more contracted dimensions of this portion of the empire of Hindostan under the same name, in former times; as in like manner, we wish to avail ourselves of the aid of that valuable work, to calculate the importance of a great natural territorial division into two parts, nearly equal, on either side of the Ganges, which intersects the whole country in a south-easterly direction, or to trace the narrow boundary of included provinces; which

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though not altogether laid down with such strict uniformity of plan, and precision in the execution, as to answer all the necessary purposes of political arithmetic, will nevertheless be extremely useful to be attended to. But the more essential authoritative distributions of territory, regulating the order and amount of the old-established or recent proportional assessments, or collected by the immediate officers of the khalsa, can only be fully comprehended through the detailed accounts of all the financial departments taken together, and are so various in their designation or uses, and have been subject to so many periodical reforms, that the utmost we can resolve to exhibit within the compass of the present work, will be merely an abstract sketch, of which we shall here content ourselves with indicating simply the general heads.

1st. The permanent imperial divisions into Circars, with the subdivisions into pergunnahs, are indispensably necessary at all times to be accurately known, as being the basis of every other distribution of land or annexed rent, and the only true effectual boundary checks on every description of local agency. The numerary of these originally fixed by Toorel Mull, in the reign of Akbar, about the year 1582, particularly specified in the Ayeen Akberry, was nineteen of the larger portions of country, corresponding to our idea of counties, and 682 of the lesser included mahals, or districts, rated nearly for one crore and 7 lacks of rupees. At the close of Shah Jehan's reign in 1658, as appears from a variety of concurring testimonies, the number of the former had been increased, though not with proportioned dimensions, to 34, by annexations of the maritime border of Orissa from Hejelee to Balasore, and new conquests on the side of Asham, &c., and the latter by these additions, or 19 subdivisions of the ancient pergunnahs, were stated at 1,350, yielding then about one crore and thirty-one lacks. During the administration of Jaffier Khan and reign of Mahomed Shah in 1722, although the same Circar divisions were necessarily kept in the khalsa records to adjust the annual accounts transmitted to Delhi; yet being thought at this time, too small or expensive, as forming the separate jurisdictions of so many Amildars of Mussulman Superintendents; were thenceforth compounded into 13 chucklahs or more extensive foudarry Governments, while the numerary of lesser districts, was increased to 1660, with an established rental in future of one crore and nearly forty-three lacks of rupees. This was the ultimate and most important reform, in the royal financial distribution of territory in Bengal. It is the very ground-work and substance of what is now termed the Ausil Toomra Jumma of the whole country, hitherto so universally and egregiously mistaken for the famous original rent-roll, established by Toorel Mull. An abstract of it, as arranged in chucklahs, has been exhibited in the plan of settlement, &c., before referred to, though it is greatly to be regretted that the particulars were not at the same time, communicated to the writer, as they would in all probability have prevented the mistake already noticed in that publication, with some others of no less importance when sanctioned under the same respectable authority.

The two-fold distribution of lands in jagheer and khalsa, was subordinate to, or entirely regulated by, the foregoing divisions. Under the first denomination, near two-fifths of the anciently assessed territory by Akbar, had been assigned on temporary tenures for the support of the provincial civil and military establishments. In the reign of Shah Jehan the amount of revenue thus alienated continued the same,

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while the proportion to the improved total rental of the country then, was only about one-third. But in the Government of Jaffier Khan, these jagheer appropriations were reduced in extent and value, to a fourth of the reformed toomar jumma of this period. On the other hand, the remaining or khalsa portion of the soubah, which was all that ever entered into the annual bundobusts or formal custom, are settlements of revenue, until the era of the Company's administration, was divided into an indefinite number of *qahimams*, or zemindary jurisdictions, greater or less in proportion to the influence or ability of the land-holders; among which those of Rajeshy, Burdwan, Dinagipour, Nuddeah, Beerbhoom, and Calcutta, are the most considerable, as possessing together, about one-half of this division of the lands, when rated by the ultimate established rent-rol.

2nd.—A very important distribution of the large and smaller districts of Bengal, either into chucklahs, circars, or pergunnahs, jagheer, khalsa, or zemindary territory, can only be distinguished by the abwabs or proportionual assessments of rent begun to be levied by the provincial delegates from the commencement of the present century, in addition to the assul toomar of Mogul emperors. These new imposts, were in fact only a moderate computation for ancient military services, or a necessary increase to answer the greater expenses of Government, in consequence of the diminution in the value of specie, from its recent extraordinary influx; and by such means to keep up, with all expedient exactness, to the standard of the original estimate, the allotments to the sovereigns, or tenantry respectively, of the yearly produce of the soil. But their denominations, application and uses, were various; some, being general throughout the provinces, others, confined to particular districts; and all appropriated indiscriminately to defray the public exigencies of the State, or the private disbursements of individuals vested with authority.

They were always raised, however, without the imperial sanction, formally; and the accounts continued to be kept separately in behalf of the nazim, even after all dependance of the Crown of Delhi had been thrown off by Aliverdi Khan, until the period of the last revolutions; at the same time, that the total amount regularly accumulated, in proportion to the decline of the empire, or its inability to compel the Soubahdar to pay into the royal treasury, the full provincial receipts. It is further to be remarked, that under the description of abwabs, is comprized the article of kaffyat profit, or resumed defalcations in some of the frontier and hitherto imperfectly rated districts, entirely subjected to the Military Governments of Fonjedars, who in their several jurisdictions had followed the example of their immediate superior, in levying proportional or arbitrary assessments from the land-holders; and in like manner as the Nabob withheld from the Mogul the sum of his additional collections, so these inferior delegates kept to themselves, by connivance or force, the amount of their own particular exactions. Under the same general head also, must be classed the *towns*, or *imposts* in the nazim's and some lesser jagheers, which had not been liable to any other ascertained extraordinary imposts, from the earliest period of appropriation, to the time of Cossim Ali.

3rd.—The division of Bengal into Cedad and Dewanny lands, nearly in the proportion of one to nine, from the year 1765, is highly important to be distinguished; as serving to evince the effect of different modes of interior administration on the country, more especially the

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superiority of the Company's, when immediate and locally conducted under the supervision of their proper covenanted servants. It was at this era, to answer the fraudulent selfish purposes of the native ministry then appointed, that the ancient forms of keeping the revenue accounts regularly in separate duffers, with a certain precise knowledge of the value of the lands or capacity of the farmers, were first laid aside; that the prescriptive rule of raising the public supplies by proportional assessments, in addition to the long-established rental, was at once overturned; that a fallacious system of finance, in regard to the nature and legal sources, mode of management, and actual amount of the collections, was fabricated, and imposed on the inexperienced sovereign agency, as conformable to the genuine institutions of the preceding Government, from which the transfer of territorial right had been obtained; and that, under the delusive idea of simplification, by consolidating the ancient toomar jumma with the various permanent abwabs, in yearly zemindary settlements, founded on no standard of fixed exaction as formerly, so much designed confusion, intricacy, and imperfection, have been introduced to cover an immediate, barefaced, unaccountable defalcation of near 60 lacks of rupees per annum, from authorized, necessary, and equitable dues of the public exchequer; of the improvements of rent, which might have been since expected, if the truth had been earlier known.

These three heads of local divisions have also a reference to so many distinct periods of time, according to which we mean to arrange chronologically the following work. The first period, commencing A. D. 1582, in the reign of Akbar, and brought down to the year 1722, during that of Mahomed Shah, including an interval of 140 years, will comprehend a short historical and comparative analysis of the assil toomar jumma, or original rent-roll of the lands of Bengal, from its first establishment by Toorel Mull, to its ultimate reform and improvement under the soubahdarry of Jaffier Khan. The second period will comprise, in like manner, a concise account of the origin, progress, and annual produce of the several abwabs or proportional assessments on the first established ground-rent, continued to be levied by the sole authority of the provincial delegates in their own behalf, though virtually for the public service, from the commencement of Jaffier Khan's Government, and the reign of Furrockseer in 1713, to the expulsion of Cossim Ali Khan in 1763. The third and last period will contain a similar detail of the territorial revenues of the same country entire, under the Company's administration, from the cession of the Dewanny in 1765, when the assil toomar and abwabs were consolidated, but fraudulently diminished to the years 1781-4, when the last reform took place in the mode of interior management, under the superintendence of one subordinate Committee, stationed at the presidency.

FIRST PERIOD OF THE ASSIL TOOMAR JUMMA PADSHAHY.

Practical finances, considered in its greatest scope, seems regularly distributed under three distinct heads, viz., nature and sources of revenue;—mode of management;—and actual amount of yearly collections. The two former, in Hindostan, apply generally to the whole country; and we have already discussed the subject of these at large, in our Political Survey of the Northern Circars; the latter alone is variable, and requires a separate treatise for the different soubahs or

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larger Governments of the Mogul Empire; accordingly in respect to the first, it hath been set forth in that work, by a short analysis of the original settlement, concluded through the agency of Toorel Mull, A. D. 1582, in the reign of Akbar; and historical detail, brought forward or in reference, to prove the adoption of the like rule universally since that period, and the uniform practice actually, of all the modern states of India, in raising the public supplies on the same permanent principles or sovereign authority, that every species of assessment levied on the inhabitants of this part of Asia, is usually classed under the technical terms of mhal or territorial rent, and sayer or variable imposts; that the latter distinctive appellation, though comprehending almost the whole system of taxation in Europe, and extending to a great number of articles unknown there, yet in no one local division of the empire ever did, or at this day, doth amount to one-tenth of the whole rated annual revenue of the same districts; that therefore, it is the former or landed income, that constitutes the grand effective financial resource of Asiatic Government, as established on political institutes, peculiar perhaps to this quarter of the world, but according to which, all intermediate proprietary interests, as elsewhere understood, were absolutely excluded, and the sovereign vested, through despotic law or usage, in the unalienable, indefensible, necessary right of sharing with the peasantry the gross produce of the soil in certain determinate proportions, fixed in Hindostan at one-fourth for the prince, by pecuniary estimation, to be collected through the native Hindoo agency of zemindars, or farming land-holders, at a expense never exceeding 10 per cent. in nancar (or their official land-estate) and russoom, or pecuniary Commission to be deducted from this portion of the entire yearly territorial rental; that, nevertheless, both these revolving funds of the public wealth derived from the mhal and fair united, even in all their hitherto unascertained magnitude, fall infinitely short of the state exactions in other countries for the same political purposes, by reason of the local circumstance of a luxurious soil, torrid climate, few wants of the native Hindoos, with their indolence or factitious simplicity from habits of life, influenced by the most powerful physical and moral causes.

But in Bengal, it will be proper, after the year 1780, to distinguish from the head of variable impost, under which it was before comprised, a large improved branch of the revenue accruing from the sale of salt manufactured in the country, hitherto of little consideration to the State, through the ignorance, impolicy, or depravity of the native Government, though now become of the utmost financial importance to the actual sovereign, as forming an object of near half a million sterling yearly profit, capable on any extraordinary emergency, of being doubled with the greatest facility, yet certainly of being realized even when other resources might fail; and that the same time, of imposing a burthen the lightest or most equal on the people, that perhaps ingenuity could devise, with the same desirable expedient effect. This useful necessary mean of public supply hath however, of late years, though doubtless on mistaken ground, fallen under the common appellation and usual opprobrium annexed to the idea of monopoly; and a celebrated orator of our own nation has condemned it, in the most unqualified terms, as administered by the servants of the Company in India, while he bestows by implication, the highest eulogium on a similar impost under the denomination of gabelle, infinitely more

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oppressive to a rival kingdom in Europe, in a strain of general panegyric on one of its best and ablest financiers, on occasion of the famous literary performance, entitled, "Compte rendu au Roi:" in which perhaps the facts, political maxims and reasoning on this very article of the revenue, may be considered most worthy the notice or adoption of other estates similarly circumstanced. In truth then, the difference in principle between the Bengal and French systems is merely nominal or rather the prejudice raised against the former, should be attributed to the odious meaning of the word made use of to express it, and not to any comparative defect in the institution itself. We shall therefore beg leave, when this subject comes to be discussed in the due process of our work, to consider it under the more ancient vernacular terms of serooth nemuch, which though of more simple signification, and less liquid in pronunciation than the technical one of gabelle, could not fail, through the same gilding powers of eloquence, if they were at command, become equally palatable, at least to popular sense.

In like manner, what hath already been said in our Political Survey of the Northern Circars, on the second general head of finance, describing the mode of management, is equally applicable to the country under present consideration. The same writs, forms and process, are practically observed or enforced through similar Agents, with very little variation in language, but scarcely any, in the purport of the terms used; and the routine by annual settlements, is also here, the essential distinguishing feature of the method pursued in levying the public rents; there is, however, a material difference both in the period of renewing these agreements, as well as in the numerary of the local revenue year. For in Bengal, where the khereef or grand harvest is rice, being the natural produce of low lands abundantly watered by tropical rains in the summer solstice, the usual computation of time hath been made to commence with this season, adjusted to the beginning of the civil year of the Hindoos, on the 1st of Bysack, answering to the 11th day of our April; and two months afterwards are allowed to elapse for the convenience of the zemindars and other officers of Government to close their accounts, to liquidate any outstanding balances, and be prepared to conclude new engagements with the sovereign Dewanny representative at the well known customary meeting then held, called Pooneah; whereas, in the neighbouring soubahs of Orissa and Behar, where the soil is high and the climate less moist, therefore productive of the drier grains, with exception of a few adjacent districts of the former province, now annexed to Bengal, the Velaity or Aumly (being other names for the financial year) commenceth at the autumnal equinox, with the seed time of the rubbi or spring harvest, which in Arabia, from whence these words expressive of the seasons are derived, forms an equal division of an annual revolution. On the other hand, with respect to the accumulated number of years, as it has been remarked that the Fussilee is only a continuation by solar calculation of the Hejirah or lunar epoch, from the beginning of Akbar's reign in Hindostan, or succeeding Mogul conquests in the Deccan, so we shall find this revenue computation of time, reckoned from the first mentioned period, (being the 962 of the Mahomedan era) to correspond with any subsequent year of Bengal, or (by the addition of an unit) with that introduced in the adjoining soubahs on account of the later commencement of the rubbi season and at the same time, of its near approach to the beginning of the year 968 of the Hejirah, from

which the annuity year in these provinces, is to be deduced. In exception to this general rule, it is to be observed, that in the districts of Chittagong, anciently dependent on the state of Arakan, though the construction and monthly terms of the year used there, shew in every respect to the formation of the Bengalee, yet the annuity of the former, is 45 less, and therefore, if it be taken into account in the calculation, must be founded not upon any period of the Mahomedan, but on some other religious or civil epoch peculiar to the country.

It is therefore only the third general head of revenue, or annual amount of local collections, that is henceforth chiefly and more properly to furnish, the subject of our Historical Comparative Analysis:—conformably to which arrangement, we shall now exhibit, as the groundwork of the actual financial system of India, as also of every well directed inquiry into its original principles, and various progressive reformations to the present time.

An Abstract of the Ausil Toomar Jumma of Bengal, as settled in behalf of the Mogul Emperor Akbar, about the year 1582, by Rajah Tooraj Mull, exclusive of the five Circars of Orissa, which were for a short time afterwards annexed, but finally dismembered and formed into a separate soubah, before the close of the same reign, or at the commencement of the succeeding one.

Khalsa lands, divided into 19 Circars, composed of 682 pergunnahs, assessed in daams, or in rupees, each of 40 of the former currency, as follows; viz.

CIRCARS.

	Rs.
1st.—Jennetabad, or Gour, the ancient capital of Bengal on the N. East side of the Ganges, near Mauldah 66 pergunnahs...	4,71,174
2nd.—Poorneah, part of the modern province of that name, east of the river Oosah... perghs. 9...	1,60,219
3rd.—Tajepour, part of the forementioned province, still farther east... pergunnahs 29...	1,62,096
4th.—Pinjerah, from the Havillee, or household pergunnah, of which hath been formed the present zemindary of Dinagepour, on a branch of the Teestab, pergunnahs 21.	1,45,081
5th.—Gohragaut, extending from the last-mentioned river to the Burrampooter, and south of the then independent Raje of Cooch Behar, which included the greater part of the modern province of Fekhercoondy or Rungpour, perghs. 84...	2,09,577
6th.—Barbeckhabad, adjoining to the south of the Circar of Jennetabad, being lower down on both sides of the Ganges, as far as the zemindary of Lushkerpour perghs. 38...	4,36,266
7th.—Bajooah, stretching eastward from the foregoing Circar, across the Burrampooter to the bounds of Sylhet, and one of its many angles, to the south as far as the city of Dacca, which was included... perghs. 32...	9,87,921
8th.—Sylhet, adjoining to the foregoing beyond the Soormah, which describes nearly its northern limits, to the easternmost frontier of Bengal, in lat. 26° N. bordering on Cachar, a tributary state to the dominions of Ava, and only about 300 miles west of the empire of China... perghs. 8...	1,67,040
9th.—Soonargong, chiefly on the eastern side of the	

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Burrampooter, after receiving its name of Megna, with the waters of the Soormah, south of Sylhet, and west of the then unconquered principality of Tipperah ... perghs. 52...	Rs. 2,53,283
10th.—Futtehabad, also for the most part east of the Megna, extending south of the last-mentioned Circar to the sea coast, and including the islands of Soondeep, Deccan, Shabazpoor, &c., formed near the mouth of the united streams of the two great rivers, known generally under the names of the Ganges and Burrampooter ... perghs. 31...	1,99,239
11th.—Chittagong, since called Islamabad, separated by the river Fenny, from the south-east angle of Futtehabad, and stretching south of Tipperah along the eastern Coast of the Bay of Bengal, was but very imperfectly conquered under Akbar, from the state of Arakan or Mogg, to which it was adjoining and tributary, therefore probably rated only by estimation, not from any certain knowledge of the country....	2,85,607
Total of 11 Circars lying together north and east of the Ganges, except about 1-4th of those of Jennetabad and Barbeckhabad, on its western side, comprehending near one half of Bengal, in its most ancient known state in territory and assessment, perghs. 377 ...	<u>34,82,529</u>
12th.—Oudember, Tandah, Rajemehal or Akbernagur, made the capital of Bengal after Gour near the mountains and famous pusses of Terria and Sida Gurrhy, on the frontier of the Soubah of Bahar, and extending along the south-west side of the Ganges, as far down as the pergunnah of Chunacally, which environs the modern city of Moorshedabad ... perghs. 52...	6,01,985
13th.—Shereefabad, south of the foregoing Circar, and west of the smaller branch of the Ganges, now called the river Hooghly, including the town and pergunnah of Burdwan... perghs. 26...	5,62,218
14th.—Selimabad, still further south approaching the sea, and chiefly on the same side of the lesser Ganges ... perghs. 31...	4,40,749
15th.—Madarun, forming a broken frontier on the west of the two last-mentioned Circars, and enclosing them in a semi-circle from Beerbhoom to Mundelgaut, near the confluence of the Dameodah and Roopnarrain, with the river Hooghly serving them as a barrier against the incursions of the neighbouring unsubdued Rajas sheltered in the jungles of Pachet and Bishenpoor, or the low marshy lands of Hejellee, anciently called Batty, as being in a great part subject to the overflowing of the tide, perghs. 16...	<u>2,35,085</u>
Total of the 4 Circars west of the greater and lesser Ganges, therefore subject to the depredation of horse, which might find assistance to the country from that quarter, perghs. 125 ...	Rs. <u>18,40,089</u>
16th.—Satgong, the great ancient emporium of Bengal for foreign commerce, on a dried-up channel of the lesser	

Ganges, 4 miles N. W. of the succeeding principal mart of Hooghly, extending its districts along both banks of that river, but chiefly on the eastern side from Plassey, in the island of Cossimbazar, southward to Mundisnang.

Rs.

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17th.—Mahmoodabad, or Boonah, in the upper or northern angle of the Delta, formed by the E. and W. branches of the Ganges, adjoining to the preceding Circar perghs. 48... 4,18,118

18th.—Khaleefatabad or Jessore, further south on the skirts of the sunderbunds or salt marshy islands, covered with wood on the sea-coast, and formed by alluvion with successive changes of the channels of the Ganges, the openings of which, though still denominated so many distinct rivers, serve rather as beds for the ebb and flow of the tide, than as outlets for any considerable body of fresh water, unless in the time of the periodical rains... perghs. 88... 2,00,256

19th.—Boklah, or Ismaelpoor, laterally eastward to the foregoing Circar, chiefly on the western bank of the Pudda, or great Ganges, and extending to its mouth near the island of Rabnabad, which forms the S. E. angle of the Bengal Delta, as also the further extremity of the lowlands of Bhattu, commencing on the west from Hejellee. Two years subsequent to the date of this account, fixed for convenience at the beginning of Toorel Mull's financial operations, though not completed before his death in 1589, the whole Circar now described was overwhelmed and laid waste by an inundation, and from the succeeding ravages of the Moggs continues to this day in great part depopulated, though undoubtedly the lands are very capable of cultivation, notwithstanding their proximity to the sea, being annually overflowed by the fresh waters of, and fertilized by, the slimy mould carried down by the river Ganges ... perghs. 4... 1,78,266

Total of the Circars mostly within the Delta, perghs. 180... 10,21,793

Khalsa lands of Bengal carried forward in the Abstract, including the annas or fractional parts of each divisional assessment; viz. Perghs. Rupees.

East of the Ganges chiefly... 11 Circars of 377 - rated - 34,82,529

West of the same river and its lesser branch of Hooghly ... 4 Circars, 125 - 18,40,037

In the Delta between both branches and the sea ... 4 Do. 180 - 10,21,693

Total of Circars ... 19 ... 305 ... 28,61,731

377 above

Subdivided into Pergunnahs ... 682

Rated for Ritta Rupees ...

63,44,260

Akte, or Jageer, Land, dispersed throughout the several districts before-mentioned, in small dismembered allotments, of which the accounts were always to be kept

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separate; for, though valued in the sum total of the general rent-roll of the country, never were entered into the bundobust, or annual settlement; the whole being assigned over from the least known frontier or improvable districts, for the personal maintenance, support of the dignity, or to defray the official and household expenses of the names; with the similar establishments of all the other great officers of State, subordinate ~~mansabdar~~, ~~saugedars~~, ~~munshadars~~, ~~ensamndars~~, &c., &c., including generally the whole civil and military disbursements of the soubahdary in ordinary, as then fixed 48,48,892

Khalsa lands, as above stated 63,44,260

Total of the Jageer and Khalsa lands of Bengal, which, added to the rental of the five Circars of Orissa, Jellassore, Buderach, Cuttack, Kulling, and Rajamundry, then annexed to, but afterwards dismembered from Bengal, will make up the total of the assessment put down in the Ayeen Akberry, being daums 59,84,59,319, or Rupees 1,49,61,482; but separated as they should be, will stand daums 42,77,26,082, or at the exchange of 40 Rs. 1,06,93,152

This last sum then, being in round numbers, nearly one crore and seven lacks of rupees, it must be kept in remembrance, constituted in full the Ausil Toomar Jumma, or original established revenue of Toorel Mull for the whole soubah, in its then circumscribed state, and agreeable to the universal, invariable, equitable, necessary principle of eastern finance, was levied from the ryots, as an equivalent in specie for the ~~rubba~~, or fourth share of the entire yearly produce of the lands claimed in behalf of the sovereign, by ancient conquered right, as sole despotic proprietary lord of the soil; after deducting the ~~kharijer jumma~~, or real estates, appropriated under the name of nancar, for the family subsistence of the krories, zemindars, or Collectors of the public rents, and which appears to have been originally settled for the entire list of such officers, throughout Bengal, at 3,26,250 rupees. But it was to serve in detail, as a fixed proportional standard for rating the several subdivisions of the country, classed under the head of khalsa and jageer, circars, pergunnahs or zemindaries, thus to make all the parts correspond with the ascertained whole; yet it was by no means to preclude the liberality of Government, to make up the unavoidable losses of the peasantry, no more than to limit in perpetuity the just demands of the State, in lieu of further improvements over the same extent of ground; or a more perfect knowledge of frontier districts, hitherto only partially explored, or new annexations of neighbouring territory, in addition to the old. On the contrary, there were small sufficient diminutions allowed constantly to be made from the gross rental, as set forth in the ~~taskhasee jumma~~, or net settlement, concluded annually with the farming land holders, on account of the damages sustained by extraordinary drought, earthquakes, war, pestilence or famine, calamities always to be reckoned for in the more intemperate regions of ~~the~~ like manner, there were increased exactions for the favourable seasons before mentioned, though these became only of public notoriety, or were ~~reverted~~ to the royal treasury at distant periods, in proportion to the ~~virtue~~ of the local administration,

being for the most part, immediately appropriated by the ruling delegates from Delhi, as a special private perquisite of office.

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Accordingly, when Hajah Mansur, on being appointed the Emperor Akbar's lieutenant in Bengal, and director of the ruling prince Khassero, vested in the Government of the newly conquered Province of Orissa, towards the close of his grandfather's reign, had considerably increased the revenue of the former country, by the conquest of the maritime country of Bhatly, near the mouth of the Ganges, and by levying a tribute from Lakshmanpur, then sovereign of Cocch Behar, it does not appear that the advantages gained, were even formally accounted for to the State. For that they did not really enhance the public income, in those early days of the Mogal dominion is not to be wondered at, when it is considered, that the ordinary established rental of the whole country was then almost entirely absorbed, actually or fraudulently, in jageers, and protecting the sea-coasts from the ravages of the Moggs or Afakaners, aided by the Portuguese, who inhabited the port of Chatgong, and who, in the hope of benefiting through their commerce, had also been allowed to make a settlement at Hoogley. Such was the reduced state of the revenue in Jehangier's time, that an agreement to pay into the exchequer 10 lakhs of rupees per annum, in full of the imperial dues, was a sufficient temptation for bestowing the subahdarry on Fedai Khan, a man whose administration proved him to be, in every other respect, destitute of the requisite qualifications for the office; and in 1638, in the reign of the Emperor Shah Jehan, when the Ashamites were emboldened, eventually with the loss of some of their own frontier districts, to take advantage of the internally distracted powerless state of the neighbouring territory of Bengal, and increase the measure of its misfortunes by a hostile descent from their boats, which sailed down the river Burrampooter, there is reason to believe, that not a rupee was paid into the royal treasury at Delhi; though doubtless, notwithstanding the distresses and comparative poverty of the country at that period, the delegates themselves, reaped an ample harvest from the yearly produce of the lands, or in the general dissipation of the public wealth. It was at this crisis therefore, to restore the rights with the expiring authority of Government, that Sultan Sujah was appointed viceroy of the subah; which he held during the remainder of his father's reign, for twenty succeeding years, except and interruption of two, when jealousy occasioned his recall to Court, though effectively only to evince the importance of his services, by soon rendering his reinstatement in office highly necessary. In the long period of this prince's administration, he introduced a very essential reform in all the departments of State, but more especially the financial; of which, proof is to be found in the records of history, as well as in the figured accounts of that time, showing an enlargement of the king's receipts, far beyond the recovery of former defalcations. It does not appear, however, that there was any deviation from the original principle, in rating the lands, as established by Timur Shah, for the annual extent and valuation of the various districts, and the consequent demand for a change, that though it was not until the reign of Aurangzeb that Jamma was still retained as a standard, yet the principle of the assessment and fractional sum, which was the basis of the revenue, was not abandoned entirely, and the system of the land revenue, with all the particulars of this ancient mode of rating, remained, and were perhaps irrecoverably lost; but the total amount of the treasury, at its then

Mr. J. Grant's distribution into Circars and pergunnahs, we shall here state under the Analysis of title of the Finances of Bengal.

Improved Jumma Toomery of Sultan Sujah, as settled in the year 1658, on the deposition of his father Shah Jehan, and the accession of his brother Alemgeer to the throne of Hindostan;—34 Circars subdivided into pergunnahs, 1850 rated for Sa. Rupees 1,31,15,907.

Khalsa, annexation of new territory, in 15 Circars additional to the 19 already enumerated, dismembered from the Soubah of Orissa, then divided into 13 Circars, of which six were included in the ancient one of Jellasir, under the following heads, to be here considered only as so many portions of each division respectively, taken chiefly from the maritime border of this province, in a curve from Mundelgaunt to the Bunder of Balasore, apparently for the purpose of subjecting the whole Coast, liable to the invasion of the Moggs, to the same royal jurisdiction of the Nowarah, or admiralty of boats stationed always at Dacca.

20th.—Gaulpara, Kissmut, or part of a Circar, including Temooluch and some other small interior districts : perghs. 3 Rs. 1,14,609	
21st.—Maljeteah, Kissmut, including Hejellee, Jellamootah, Deroodumnah, Mhesadul, with the salt mhal of those districts pergunnahs 17 ...	1,89,432
22nd.—Muscoory, Kissmuteah, including Balshy, with some districts in the vicinity of Balasore... perghs. 4 ...	25,285
23rd.—Jellassore, the ancient Havillee of that Circar in its former state, together with Beercool, &c.... perghs. 7...	53,901
24th.—Rumneh, including Soohent, &c., beyond the Soobenreka perghs. 3 ...	23,272
25th.—Rustah, Kismuteah, including the lands in the neighbourhood of the port of Balasore as far as the southern extremity of the Nilgury hills perghs. 4...	12,422

Total acquisition of territory to Bengal, on the side of Orissa, and rated in an original jumma kurch account of the latter in 1112 Aumly, or about 1707 A.D. being at least 50 years after dismemberment: perghs. 38 Sa. Rs.	4,15,921
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26th.—Cooch Behar, forming chiefly the modern province of Fakhercoondy, or Rungpour, conquered from the ancient Hindoo princes of the country entitled Nairrain, who were driven to that portion of their dominions, which their posterity still enjoy as tributaries to the English, at the foot of the Bootan hills, but with the sovereign right of coining money in their proper name ... perghs. 246 ..

27th.—Bengalbhoom, consisting of the two pergunnahs of Baherbund and Bhiterbund, between Rungpour and the Burrampooter perghs. 2... 1,37,728

28th.—Decan-kole, and the eastern and opposite side of the Burrampooter, including Curry-barry, &c. perghs. 3 27,821

29th.—Dhekry, on the same side of the river as the foregoing, towards Goalparah, on the frontiers of Asham, including Keybarry, &c. perghs. 2... 6,126

30th.—Kamroop, or Ooterkole, adjoining to the north of Circar Bengalbhoom, on the W. and N. side of the Burrampooter, extending to Kentahgaunt, on the modern

frontiers of Asham, and including great part of the countries now known under the names of Rangamatty, Bisnee, &c.	Rs.	Mr. J. Grant's Analysis of the Finances of Bengal.
pergunnahs 3	31,451	

Total of territorial annexations on the side of Asham, since the first assessment of Bengal, in the reign of Akbar, to that of Sultan Sujah, but here valued according to an account of the same districts, formed at the commencement of the present century : perghas. 256 Sa.Rs. 5,30,920

31st.—Odeypore, including the conquered country of Tippierrah east of Dacca, and formerly dependent on Arakan, under tributary rajahs of the surname of Manick, divided into 4 pergunnahs, of which Noornagur, Commillah, and Mergal, where the most considerable, unknown to the ignorant natives of the present time, or supposed never to have been annexed to Bengal, until a second time reduced in this century, during the Government of Sujah Khan...perghs. 4 99,860

32nd.—Morad-Khaneh, mansion of Desire, or Jerad-Khaneh, as frequented by locusts, was probably a portion of the Sunderbunds, the whole of which, it might have been in contemplation to render productive to the State, without considering perhaps the impracticability of bringing into any culture salt marshy lands, for the most part overflowed by the tide, as indicated by the original Hindoo name of Chundurbund,* signifying mound, or offspring of the moon; or without adverting to the impolicy of the measure, if it were possible to clear and expose so much of the sea-coast to the depredations of an enemy by cutting down the impenetrable jungles, with which it has ever been so providently guarded by nature. There are only two pergunnahs, viz., Akla for pasturage, and Bunjer, yielding the useful wood called sundery ... perghs. 2 8,454

pergunnahs 6 1,08,314
To which add the annexed lands on the side of Orissa and Asham, rated together ... perghs. 294 9,46,841

Make the total of acquired territory ... perghs. 300 10,55,155

33rd.—Peshcush, or fixed tribute levied from the districts of Bishenpoor, Pachet, Chunderconah, &c., on the western frontiers of

* The name of Sunderbund, hath also been derived from that of Soondery, with which the territory abounds; and with more learned ingenuity, from two Sanscrit words, Soonder beautiful, and Bund, woods or jungle. But we adhere to our own etymology rather, because the place was probably known and named before its growth of woods; and when in its primitive state, the effect of the tides in forming sand banks at the several mouths of the Ganges might have been observed, as is reasonable to suppose, from its being always included under the local description of Bhatty, with all the neighbouring low lands overflowed by the tides; also, because however beautiful these woods might now appear to an ingenious poetical fancy, as they were rarely traversed, being for the most part an impenetrable thicket, or if sometimes partially explored in the pilgrimages of bold and timid Bramins, it must be under a sentiment of terror in meeting beasts of prey, which would suggest a different spirit of nomenclature; but above all, because the name of Sunderbund, the greater part of the Sunderbunds, the all countries the ancient zemindary pergunnah of Chunder-deep, or lunar territory.

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Circar Madarun, being part of the jungly country of Jeharound, subject to petty zemindars of the Rajepoot tribe, who were probably vassals of the great Rajahs of Bahar until the extinction of the latter race in the person of Clentamun, towards the middle of the 16th century, when Shere Khan made himself master of the principal fortress of Rhotas.

The petty Chiefs of Bishenpore pretend to have conquered this district near 1,100 years since, and show a genealogical table minutely exact in names and time, tracing their descent, in regular uninterrupted succession, down to the actual representative of the family; in like manner, as the Hindoo sovereigns of Hindostan were wont to do, from the commencement of the Kally Jogue, or the Mahomedan princes, from the era of the universal deluge. The claim to antiquity, however, set up by these zemindars, may be very well founded; for about the period referred to, there is some reason to believe, that a revolution introductory of the Bramin religion, and the sway of new rulers happened, at least, in that part of Bengal where the native inhabitants were budoistes, or wholly uncivilized, as indeed may be still said of them, being chiefly of the tribe of chuars or robbers, of a swarthy black, like the neighbouring mountaineers on the N. and W. supposed to be the aborigines of the country; and though now for the most part received as converts to the blood-aborring established system of Hindoo faith, are classed among those who continue to follow the savage custom of offering human sacrifices to their Bowanny, or female deity named Kally. Mr. Holwell, and after him, the Abbé Reynal, drew so flattering a picture of the simplicity, pure manners, regular and equitable Government which prevailed among the inhabitants of this little canton, until within these few years past, that the latter writer could not but entertain doubts himself, of the existence of a state which seemed to realize the fable of the golden age; as it was a contrast to the situation, and a living political satire on the pretended refinement, of all modern societies. But we presume to say, after a more intimate local knowledge since acquired of the country, that these characteristic traits, applied to Hindostan in general, were by no means the unauthorized sketches of a poetical fancy, no more than of a mind wholly deluded by ideal schemes of human felicity. The natives of India universally, with the fewest possible animal wants, bloodless in their disposition, patient probationary sufferers under the severest despotism, founded with them apparently in nature, or rendered supportable by the religious doctrine of transmigration, are at once the most passively happy, submissive, timid, inoffensive, orderly, and easiest to be controlled, perhaps, of any race of people in the world. If any exceptions to the contrary now occur, they will be found in the small compass of time and place of European administration, through the necessary distraction and weakness of a divided Government, which may have unhinged the ruling system of ages, by the tyranny of forcing men in habits of slavery to receive the partial blessings of freedom, though to them the greatest curse, as necessarily degenerating in an ungrateful soil, to the wildest licentiousness and anarchy, or which may have annihilated the very existence of sovereignty with the idea of its equity, in placing the sword in the hands of one, the sinews of war in those of a second, the balance of justice with a third, all claiming formally, separate, independent powers of each other; while the true, effective, absolute sway over the persons and property

of the people at large, is committed, against all the principles of humanity, reason, law, policy and justice, to the charge of a small junto of native Collectors, mistaken for princes and hereditary proprietors of lands, the most barbarously ignorant and depraved of their species, being as tyrannically oppressive to their inferiors, forming the great mass of useful subjects to the State, as they are themselves abject slaves to superior authority, especially when employed in the basest schemes of corruption, or merciless depredation on the private property of individuals, unprotected and incapable of making any hostile resistance. Nor are we to be surprised that the chuars of Bishenpour, under the influence of so mild a religion as the Bramin, more than the Mahratta plunderers of the Deccan, the least zealous of its sectaries; or the Bedouins of Arabia, who scarcely feel the restraints of any form of divine law, should respect the rules of hospitality among themselves, observe good faith with strangers, who solicit and pay for personal protection in passing through their country, or show the most profound veneration for the despotic chief, by yielding implicit obedience to his civil ordinances: for it is only in respect to the inhabitants of neighbouring States enemies, or as acting from a principle of necessity, to gratify natural wants, always so slender in Hindostan, that such people can truly merit the epithets of savage, or robber, with which they have been, and are still usually distinguished.

In this Circar were reckoned... mals 5... Rs. 59,146

34th.—Darubzerb, or Mint, when that of Moorshedabad, about 65 years later, became the principle, successively to Dacca and Rajemhal, yielded, as might very well be supposed, in consequence of the yearly recoinage of the specie in circulation, besides the annual imports of bullion, though in the earlier days of Shah Jehan the profits may not have been quite so much ... mals 2... 3,21,822

Total of annexed revenue to the Ausil Toomar of Toorel Mull, from sources entirely new

mals 307... 14,35,593

Improved Jumma Toomary carried forward in the Abstract.

Khalsa portion of the territory and revenue of Bengal; viz.

Auzil, as stated in Akbar's original rent-roll of the soubah, Circars 19, pergunnahs 682 ... Rs. 63,44,250

Ezafa, or increase on a hustabood, or new valuation of ancient and actual revenue, throughout the interior districts only, of the ausil or original lands assessed as above stated; being the improved rental of the same extent of country in a period of 76 years, from the first settlement concluded by Toorel Mull in 1582, to that of Sultan Sujah in 1658, on the accession of the Emperor Alemgeer, comprised in minuter pergunnahs, numbered at

pergunnahs 361... 9,87,162

Total of Bengal in its old dimensions yielded ... 73,31,422

Annexations of new dominion or sources of revenue, either mhal or sayar, in addition to the former, and as set forth in the preceding pages, containing the detailed account of acquired territory, &c., of Circars 15 pergunhs 307 rated 14,35,593

Total of the improved rent of the whole soubah in its extended state, and actually received into the khalsa

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shereefa or royal treasury, after allowing a small, remission for the Teshkhees jumma bundy, or net annual settlement, on account of Circars 34, perghs 1350.

S. Rs. 87,67,015

Jageer appropriations to defray the whole civil and military expenses of Government, continued under their former heads, and dispersed throughout the foregoing districts, though chiefly on the frontiers, amounting, as originally stated, to * 43,48,892

Total of the improved rent-roll, khalsa and jageer of Sultan Sujah, in behalf of his father Shah Jefan, to the year 658, and which henceforth becomes a second or new Ausil Toomar Jumma for the Soubah, of Bengal, rated then for daums 52,46,36,280, in the imperial registers, or... S. Rs. 1,31,15,907

At the same time that Bengal was thus assessed for one crore and thirty-one lacks of rupees, including an increase of 24 lacks on the ansil jumma of Toorel Mull, the neighbouring Soubah, of Orissa, after the dismemberment of the districts of Hejellee, &c.; as before stated, on the north, of Kulling or Chicacole and Rajamundry on the south, as belonging to the great Decanny province of Hyderabad, was yet rated in the king's books 13 Circars of 224 pergunnahs, yielding an established rental of 35,71,025; of which, after deducting jageers, about one half, or, to be more exact, 16,58,816 rupees, entered annually into the account of receipts of the royal exchequer at Delhi. The net income or crown revenue of Bengal, therefore, appears to have been considerably more than such proportion of the gross produce of the lands there; for, of the general assessment of this soubah, near two-thirds, or, as ascertained more precisely after deduction of the usual allowance of miscoorat, or petty Mofussil disbursements, sicca Rupees 86,19,247 were yearly realized to the State, clear of all charges of provincial Government, whether civil, military, or naval. But, besides the stated sovereign dues, it may be supposed, that, even at this early period, very considerable collections were levied throughout the interior districts, under the authority or in behalf of the nazim and his inferior officers; for, at this time, the extraordinary influx of specie from the American mines began to operate. Commerce felt its invigorating spring; and extended its influence to agriculture and manufactures. Population increased, with the arts of necessity and luxury. A country, therefore, dread for its noxious climate, or considered as a place of banishment, was now resorted to from the allurements of wealth and ease; even the predatory warfare of the Portuguese, accelerated its growing prosperity: for as the mutual contention for power occasioned the local expenditure of the public revenue, or produced new sources of supply; so when peace was restored, trade flourished with fresh vigour, from the united effect of enlarged internal circulation, and the quickened emulation of many additional rival competitors, from the same objects of private gain. It would be impossible, however, as it would be useless at this distance of time, to ascertain, with tolerable accuracy, the most constant and best authorized sources of the secret emoluments of the provincial delegates, such as the profits on jageers bestowed with territorial jurisdictions; fines and confiscation of property by judicial sentence; nuzzeranah, or presents on the greater yearly

festivals; investiture of honorary or efficient employments; and, above all, on the renewal of zemindary sunnuds, which became necessary as often as the demise, misconduct, or suppose riches of Indian landholders, alarming the jealous policy, and tempting the cupidity of their Mussulman despots, brought about a vacancy in the superior financial offices filled by Hindoos. But it is important here to observe, that whatever the private advantages of a Nabob, Soubahdarry, or Dewanny deputy, may have been, they reverted directly to the State, at the period of the natural or civil death of the immediate occupant; and that, as Government thus ultimately participated in such individual acquirements of fortune, if not originally an accessory by connivance, it should be charged with the full amount levied from the people, whether secretly or avowedly under the sanction of supreme authority, exercised in most cases necessarily by delegation.

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However this may be, during the long and vigorous reign of Alemgée, after the overthrow of his brother Sujah, there was no formal acknowledged improvement made in the revenues of Bengul, except what may be reckoned from the more punctual payment of rent into the royal treasury, by the general subjection of the whole country with awe of the reigning monarch, or complete reduction of Cooch Behar in 1660, and of Chatgong five years after, when it received the name of Islamabad. The Emperor himself, for the last 25 years of his life, was personally engaged in the wars or conquest of the Deccan; and having ultimately committed the management of the distant eastern provinces to his grandson Azeem ul Shan, rather as an appendage of royalty, than in the design of increasing the finances, so he never demanded more than the established rental: but, as the exigencies of the State required an exact payment of that amount, he bestowed the Dewanny on a man who had recommended himself by his ability in the inferior offices, and gave an early proof of his integrity or laudable ambition in resisting, with firmness, such measures of the prince Soubahdar as seemed derogatory to the honour and interests of a sovereign, known to be equally ready to reward, as quick to discern the merit of such conduct. The person thus distinguished, was the famous Jaffier Khan, whose future administration makes the most brilliant period of the financial history of Bengal, as being the epoch of the last more useful reform in the tuckseem jumma, or distributed assessment, proportioned to the capacity of each territorial division, and serving to this day, though a circumstance unknown to the best informed natives, as the established practical rule of rating the lands in zemindary grants, or yearly assignments of rent in tenancy; when these are given away with any degree of intelligence, or certain knowledge of what are the proper sources of revenue; what their true measured extent; what the unalienable rights of a despotic sovereignty, or the equitable political privileges flowing from thence, to the great body of industrious subjects employed in agriculture, by regular gradation, from the superior farming land-holder, to the poorest ryot in the laborious occupancy of the soil.

This delegated legislative financier, who may be said to have perfected the original standard of Toorell Müll, for ascertaining the most important desiderata of Indian Government, was born of Bramin parents; and if the constitutional bias or national character of that class of Hindoos, were admitted as a proof of legitimacy, there could be no mistake in the designation of his ancestors. He possessed all their distinguish-

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ing qualities of apathy, patience, subtilty, parsimony, minuteness, cruelty short of blood or death, with the most servile submission to superiors, and on similar principles, unrelenting tyranny to dependants, incurring arbitrary displeasure. A Mussulman education served to give energy and refinement to the hereditible gifts of nature. Bought, while an infant, by Hajee Shesia, of Issahan, he was carried to Persia, and there brought up in the Mahomedan faith, under the name of Mahomed Hadee. When death deprived him of his patron, he returned to the Deccan, and was soon received into the service of Alemgeer, who honoured him first by the title of Kar Tulleb Khan, with the Dewanny of Hydrabad, then removed him to the same post in the Soubah of Bengal, under the title of Moorshed Kooli Khan, in which he was confirmed at Ahmednagur, notwithstanding complaints of his administration preferred at the instigation of the prince Azeem ul Shan, just before the Emperor's decease in the year 1707; and had the address to maintain himself, with additional consequence, in the office conferred on him, throughout the whole of the succeeding reign of Bahadur Shah. On the accession of Furrokh Seer to the throne of Hindostan in 1719, and consequent vacancy in the Nizamut of Bengal, Jaffier Khan was enabled, by the assistance of Jaggut Seat, the banker, to purchase it on very easy terms for himself, with the higher titles of Motemun ul Moolk, Alaoudowlah, Assid Jung; though perhaps his good fortune on this occasion, was chiefly to be attributed to the daring vigorous spirit he discovered in resisting the appointments of, and discomfiting in the field, two successive Soubahdars, who had been deputed from Delhi during the civil war of the same year, in which Jehaudeer Shah was deprived of empire and life by the prince, his nephew. From this period is to be dated, the entire uncontrollable administration of the finances, when united virtually in the same person, with that of the superior office of nazim. The first effect of the change, was the removal of the seat of Government in 1707, from Jehangur-nagur or Dacca, to Moorshedabad, as being more central to all the districts in general, and the former titular place of Jaffier's residence, when acting solely in the capacity of Dewan; then, was completed a reform that had been some time before begun, in the improvement and expenditure of the public revenue. The royal household troops of 3,000 cavalry, being the only regular forces kept in constant pay within the province, were represented as an useless establishment, either for the purposes of defence against foreign invasion, or maintaining internal tranquillity of a country, where horse could not be brought to act, by reason of the lowness of the soil or intersection of many rivers, excepting a few places to the west of the Ganges. By the reduction of this corps, which was in fact annihilating one of the great imperial checks in curbing the ambition of the delegate, together with a transfer of some Bengal jageers to the neighbouring Soubah of Orissa, a saving of ten lacks of rupees was brought to the credit of the khalsa portion of yearly rent; and, in addition to the profits thus economically acquired, a clear positive gain of 11½ lacks more was realized to the royal exchequer, or annexed as a perpetual increase to the former rent-roll, in consequence of a hystabood investigation set on foot solely throughout the interior districts, and chiefly in that of Satgong, for the purpose of ascertaining or equalizing the established proportional assessment. These various reforms were accordingly included in the Jumma Canmil Toomary, or more perfect standard account of the

imperial revenues of Bengal, as ultimately settled by the Nabob Jaffier Khan, in the fourth year of the reign of Mahomed Shah, corresponding with 1135 of the Hegirah, 1128 Fussillee Bengaleh, and 1722 of the Christian era, (being only 35 years prior to the real British conquest of the country, or 45 preceding its complete formal acquisition, under the titles of Ceded and Dewanny lands) the whole newly arranged in 13 chucklehs, or large divisions of territory, constituting an equal number of separate foudjary and amildary zelahs, or civil and military jurisdictions compounded of the 34 ancient districts of Circars, which nevertheless were still to be distinguished, and comprising thenceforth, by minuter sub-divisions of old purgunnahs, the increased number of 1,660 of that denomination, serving as so many necessary ascertained portions of the soubah in rental and extent, to rate the whole, as well as the indefinite variable distributions of included land in jagher and zemindary holdings; viz.

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CHUCKLEH.

1st.—Bunder Balasore, including the port and adjacent lands in the Kissmut or divided Circars of Rumneh, Busteh and Muscoory, dismembered from the Soubah of Orissa, annexed to Bengal in the reign of Shah Jehan as before set forth, since again, about the year 1750, for the most part restored to the former province, but originally comprised in Jaffier Khan's Jumna Toomary account of the latter, and rated... Mhals. 17 ... Rs... 1,08,876.

2nd.—Hejellee, compounded of the Kissmut Circars of Maljeteah, Jelasir and Muscoory in Orissa, comprising in the proportion nearly of nine to one the mudhoory or fresh, and nemucky or salt lands of Jellamootah, Derudumneh Mhesadul, &c. ... purghs, 35... 4,18,58v

Total annexations from Orissa, except Temooluck. purghs. 52... 5,27,465

3rd.—Moorshedabad, consisting of a large portion of the Circars of Oudember, Jeunetabad, Barbeckabad, Shereesabad and Mehmoodabad; few purgunnahs of Satgong; almost the whole of darul zerb or mint duties, together with the fair of Chuncoolly, &c. In all, forming that part of the Ranny Bowanny's zemindary, properly called Rajeshahy, and extending over most of the fertile islands of Cossimbazar, two-thirds of Beerbhoom, two-fifths of Oukerah; the whole of Tuttehsing, Assidunagur, Stasykeh, &c., on the west of the Ganges, with Bokunpoor, Lushkerpoor and Chundlai, &c., east of that river ... purghs. 118... 29,99,126

4th.—Burdwan, formed of the Circars of Shereesabad, Madarun, Peschush, the greater part of Selimabad, with a portion of Satgong, and including the rich zemindary of Burdwan as then granted, one-third of Beerbhoom, and the whole of the tributary districts of Bishenpoor and Pacheet, &c. ... purghs. 61' ... 22,44,812

5th.—Houghly or Satgong, compounded chiefly of the Circar of the same name, the remainder of Selimabad and Madarun, three purgunnahs of Kalaseesitabad, and one of

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Gualparali in Orissa; these, including the lands now constituting the Company's zemindary of Calcutta, three-fifths of Onkerah or Kishenagur, some late annexations of Burdwan, besides Temooluck Myhetty, the fair of Bukhsunder, &c. purghs. 113. ... 15,39,003

6th.—Bhoosnah, composed of the Circars of Mahmoodabad, with part of Futtehabad, and comprising that portion of the Ranny Bowanny's zemindary, properly called Neldy, the whole of Mehmoodshahy, &c. purghs. 115... 6,78,578

7th.—Jessore, formed of the Circar of Khaleesetabad, the remainder of Satgong and part of Futtehabad, constituting the zemindaries of Yuseppoor, Saidpoor, &c., purghs. 79 ... 3,53,266

Total 5 Chucklehs, altogether west of the Ganges, excepting the few districts specified to be on the east; the Delta included in the three last divisions purghs. 486... 78,14,785

8th.—Akbenagur, consisting of the remainder of the Circars of Qudembar and Jenetabad, with the whole of those of Poorneah and Tajepoor, from which have been formed the modern provinces of Kankjole or Rajemhal and Poorneah, each distributed amongst a great number of petty landholders, besides one-third of the extensive zemindary of Penjerah or Dinagepour ... purghs. 118 9,26,266

9th.—Ghorah Gant, comprehending the whole of the Circar of the same name, Penjerah and Cooch Beyhar, with the greater part of Bazoolah and Barbeckabad; in which are included that portion of the Ranny Bowanny's zemindary commonly called Bhetooreagh, &c, two-thirds of Dinagepour, the modern province of Rungpour, and the lesser districts of Silberries, Burbazoo, Anteah and Caugmary, &c. ... purghs. 451 21,80,415

10th.—Curry-bary, composed of the little Circars dismembered from Cooch Beyhar and Asham, viz., Bengalbhoom Decankole Dhekry, Kamroop, with a small part of Bazoolah, to the east of the Burrampooter, and including the zemindaries of Baherbund Soosing, &c. ... purghs. 25 .. 2,02,705

11th.—Jehangur-nagur, including entire the Circars of Sunargam, Boklah, Odeypoor and Morad Khanneh, the remainder of Bazoolah and Futtehabad, subdivided into a number of small zemindaries, classed under the head of the principal one, of Jellalpour, though it be itself in Boosnah, excepting the district of Tfprah, which constitute a separate dependency ... purghs. 236... 10,28,294

12th.—Silhet, as comprised in the ancient Circar and modern province of that name, excepting the purgunnahs of Seryle and Torros which have been dismembered purghs... 148... 5,31,455

13th.—Islamabad, including the Circar of Chittagong, as reduced and formed by Alemgeer ... purghs 144 1,76,795

Total, 6 Chucklehs east of Ganges... purghs. 1,122... 59,45,930

Total Jumma Kaamil Toomary of the 13 Chucklehs of Bengal, Khalsa and Jageerlands, mhalas and fair, purghs. 1,660. 1,42,88,186

Jumma Kaamil Toomary, recapitulated in the Abstract, analyzed.

Khalsa portion of the Territory and Rents of Bengal, as follows; viz.

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Ausil, original assessment established by Toorel Mull in 1582, for the lands immediately under the jurisdiction of the royal exchequer, consisting of Circars 19, purghs. 682.

rated... 63,44,260

Wasil, annexation of new dominion and sources of revenue, by conquest, or otherwise, in addition to the former dimensions in income of the soubah, from its first settlement to the present time.—Circars 15. Purghs, 307; yielding a proportion of established rental...

14,35,593

Total original valuation of Circars 34. Purghs. 989...
rental ... 77,79,853

Ezafa, increase of the old rent, by gradual improvement of the lands, and from the yearly hustabood accounts of their real produce, or periodical investigations, set on foot for the purpose of ascertaining such produce, the whole profit however in the instances here occurring confined entirely to the interior districts, and set forth in minuter subdivisions of the ancient pergunnahs, stated as so many additional ones, under different denominations, at the following periods; viz.

To the close of Shah Jehan's reign, in the year 1658...

Purghs. 361...Rs. 9,87,162

To the commencement of Mahomed Shah's reign in the year 1722...

Purghs. 310...Rs. 11,72,279

Total improvement ... purghs. 671...
rated for... 21,59,441

Zelty, resumed lands, interspersed in the foregoing divisions, but appropriated in jageer, to defray the expense of the standing military force of 3,000 cavalry, and a few munsubdars, from the first settlement of the country, until the era of Jaffier Khan's Government, when the former establishment was entirely reduced, the assignments of the latter transferred to the Soubah of Orissa, and the amount of both thenceforth included in the receipts of the royal treasury ...

10,21,415

Total Khalsa portion of 34 Circars, formed into 13 chukklehs, and sub-divided into 1660 pergunnahs, rated for

1,09,60,709

Jageer appropriations then reduced to the original rent

33,27,777

Total of the more perfect royal proportional assessment of the whole Soubah of Bengal in 1722... Sicca Rupees...

1,42,88,186

Here then we come to the close of the first and most important division of the Financial History of Bengal, after the lapse of 140 years, from the Emperor Akbar, until its last authoritative improvement and reform, in the beginning of the present century, in the reign of Mahomed Shah. On the comparison, proper in this place to be drawn, between the amount of royal revenue levied at the commencement in 1582, and conclusion in 1722, of the same grand period, what must be the general astonishment to find so great a difference in favor of the latter term, in opposition to the highest published authorities derived

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from the special information of the most experienced native Agents employed in the collections, for twenty successive years of local administration, under the immediate sovereignty of the Company. Was it ignorance of design, or the effect of both, in these Mussulman and Hindoo officers, thus to impose a belief, on their new rulers, so palpably erroneous in itself, easy of detection, and contradictory to the universal invariable result, observable in all other commercial countries, from the discovery of America and passage round the Cape of Good Hope, in raising the rent of lands proportionably to the reduction in the value of specie by an extraordinary accumulation of the quantity in currency? The question, though now of less importance than the ascertainment of the fact which suggested it, would still deserve consideration, if there were not so many more instructive instances of deception to teach us to receive, with the greatest mistrust and caution, every kind of information from the natives relative to, or involving their own private selfish interests, always narrowed by habitual corruption. General or broken statements of the public income, unaccompanied with any particular explanations, and exhibited as just, before a fixed authentic standard, supposed to be known to the framers of such accounts, hath been communicated to others, as the necessary infallible touchstone of truth to guide decision, are ever to be suspected; and with the inhabitants of this country have been, from immemorial custom, the means used to conceal embezzlement, or the most enormous defalcations of provincial agency.

Accordingly we find in the present case, on a fuller and more minute comparative investigation of the revenues of Bengal than before seemed necessary, having a proper reliance on official information, adopted and transmitted under the most respectable authority, that not only an increase of the jumma toomary, but a very large and repeated one had taken place, from the days of Akbar to the period now in question, amounting to at least one-third of the whole original assessment, and involving an addition of two-thirds of the first yearly receipts of the imperial treasury; that, nevertheless, the total of this increase, though in itself great, being Rupees 31,79,113, after deduction of the lands taken from Orissa, considered here merely as a re-annexation, arose from the improvement of a very limited extent of country, probably no more than half of the dimensions of the soubah entire; as not only the jagheer appropriations, making nearly one-third of the ancient rental, must be left out in calculation, but also the greater part of the frontier districts of Beerbhoom, Rojemhal, Poorneah, Dinagepour, Rungpour, and Dacca, which were all imperfectly explored and assessed at the prior settlement, or being afterwards committed to the superintendence of ambitious powerful fonjedars, continued openly unproductive to the State, though known long since to have been made highly beneficial clandestinely, to these provincial delegates themselves, until the era of Cossim Alli's administration, when the amount of the customary defalcations was brought to public credit; that yet notwithstanding such diminution of territorial funds bearing the burthen of the additional royal assessment, which was punctually paid, further private exactions were levied from the people, within the same local extent, under the authority or in behalf of the Soubahdar himself, as we shall presently see; and that still the whole country remained prodigiously underrated.

Hence also we discover, that the famous established rent-roll, technically understood by the Persian terms *jumma toomary*, now in

current use, or indispensably necessary throughout Bengal, in granting zemindary sunnuds, ascertaining all fiscal divisions of lands, and, above all, in equalizing on the several districts any new demands of revenue, as well as judging of the equity of the old, is not that original amount framed by Toorell Mull, and specified in the ayeen akberry, as ignorantly believed to this moment by the native officers of Government, or designedly imposed by them on the credulity of others; but a repeatedly enlarged, corrected, practical scheme of the finances, improved at different periods by actual surveys, hustahood accounts, or particular local investigations in course of near a century and a half, down to the expiration of almost a third of the present; and exhibiting perhaps one of the most recent, accurately minute, regular, authoritative, proportional standard assessments of territory, that hath been formed and still existing in any part of the world. From this description of the rent-roll in question, our wonder will cease that so much pains should be taken to impress an idea of its being lost, to depreciate its worth, or embarrass and mislead every enquiry instituted for its discovery, by alien persons, who might heretofore alone have possessed the most authentic official copies, with the technical knowledge necessary to comprehend all included particulars; and who, from the confusion of a change in Government, or the inexperience of new rulers, could, without dread of detection, indulge a natural propensity to speculation, by converting to their own private use the princely advantages resulting from a deposit of such importance, while the secret of its value could be confined to a narrow circle of interested individuals. It is with singular satisfaction then, that here we announce its existence entire, or in detail, at least as far as seems necessary for general purposes of finance; and can give sufficient assurances of its being forthcoming, through many private or public channels, in case it should not be found among the records of the khalsa, which there may be some reason to doubt, as it hath never been recognized, used, or taken notice of under any British administration, though partially, if not sometimes occurring in the abstract, complete in the daily practice of the native officers employed in the Company's exchequer, as we shall soon have occasion more particularly to evince. But although this account, in either of the general forms already exhibited, may be sufficient to draw a just comparison of the revenues of Bengal, as settled at the beginning and close of the first grand period, it seems to be in the natural arrangement of the subject before us, to insert here a third Analysis, which will be found indispensably necessary in understanding or comparing future statements, in consequence of a further innovation at this time introduced, in the order and management of the public finances, from whence is to be deduced the original designed encroachment on the rights of Mogul royalty, confirmed by the visible decline of the empire, and leading to all the subsequent great disorders complained of in the collections. It hath been more fully shown, in our Political Survey of the Northern Circars, that notwithstanding the bundobust, or annual rental, throughout the whole of Hindostan was adjusted and formally liquidated under the established heads of Circars, &c., as rated proportionably according to the standard assessment; yet the revolving settlement was always concluded with and could only be conveniently realized through, the agency of certain officers of Government, chiefly Hindoos, under the description of *krories*, *zemindars*, and *chowdries*, who were at once the principal farmers, natural representatives of the inferior

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husbandmen, as well as appointed Collectors of the imperial rents, without a definite jurisdiction or extent of territory, which was usefully distinguished by the titular designation of the superintending landholder, and composed of a greater or lesser number of the ascertained portions of the country called purgunnahs, according to the confidence reposed in, or favour manifested to, such Agents, occupant by the Dewanny delegate of sovereignty.

While the whole of the public income continued to be levied thus conformably to the toomary jumma padshahy, and the Nabobs, who had gained an unconstitutional ascendancy in the Financial Department of their respective provinces, confined their surplus exactions from the zemindar to a simple nuzzeranah or present, arbitrary in its amount, unsettled, and to be considered merely as a secret temporary perquisite of office; the evil cannot be supposed to have materially affected the ancient institutions of the empire;—but when these irregular imposts became fixed and permanent sources of supply, first brought about under the administration of Jaffier Khan, to answer his own immediate wants, which were then beginning to be confounded with those of the State, in proportion as the nazim's authority gained ground on the princes, and the exigencies in both instances, factitiously increased by the fall in the value of specie, and when the number with amount of such demands, were largely accumulated under succeeding more independent rulers, yet levied in the gross, according to the variable and gradually undefined extent of zemindary jurisdictions; leaving it to the ignorant interested land-holders themselves to apportion the additional assessment throughout their subordinate lesser districts, instead of a more equal certain distribution, over measured divisions of territory by an established standard;—then, it was, that the constitution of India might be said first to have been violated, the rights of Government, as well as of the peasantry infringed, and a system of fraud, speculation, or oppression, alike injurious to the commonalty at large, substituted in the room of the regular equitable mode of Mogul administration.

Moreover, the universally new creation of that class of officers, denominated zemindars, and the very unequal participation of lands assigned to their management, in the course of Jaffier's vice-royalty, perhaps in the view more effectually to conceal the amount of his own clandestine receipts, served to accelerate or still further heighten the derangement at this time begun in the imperial revenues, and which now suggests the propriety of introducing the proposed third Analysis of the Jumma Toomary, to serve as a standard of comparison, and elucidate the two succeeding periods of the financial history of Bengal. But as a considerable alteration was made in the tuckseem, though little in the gross amount of this famous rent-roll, immediately on the accession of Sujah Khan to the soubahdarry, and since generally adopted, as being grounded on the unequal distribution of his predecessor, occasioning a new inquisition to be made into the proportional rental of some of the districts, particularly in the division of Moorshedabad, from a medium of the ten former years actual receipts; so we shall henceforth take this latter account for our guide, and under its technical appellation of *Tashkhees*, agreeable to the literal signification of the Arabic term, distinguish it more perfectly, as the corrected assessment of the soubah. We have only further to remark on it, that as the idea it conveyed of reform, was partly founded on the propriety of

deducting any dismembered or any unproductive sources of ancient revenue, a wide door was opened for chicanery, on similar principles, for the great future defalcations, and that in the sum total it corresponds with the abstract statement exhibited in the publication of Original Minutes, &c.,” 1776, p. 84, entitled Toomary Jumma of Bengal, A. B. 1135, arranged under the most general heads of Chuckleh divisions, with reference to particulars somewhere else to be found, but is so far from being supposed by the author of that tract, to be the ausil or original rent-roll, that it is evidently taken for the annual variable bundobust of Sujah Khan, as concluded in the same year, answering to 1728 of the Christian era.

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Abstract of the Jumma Toomary Teshkhees, or corrected rent-roll of the Soubah of Bengal, arranged according to the number of *Ehtimam*, or zemindary trusts, then established, under 25 heads, in the annual settlement, exclusive or jageers to be separately specified; and showing the proportion of the royal standard assessment, comprised in each respective territorial jurisdiction, as first instituted in the Government of Jaffier, and confirmed in that of his successor Sujah Khan 7 years afterwards, answering to A. D. 1728, or 1135 of the Fussilee Bongaleh.

Khalsa portion of the Lands and Rental of the Country.

• EHTIMAM.

1st. Burdwan, the enlarged, compact and fertile zemindary in grain, cotton, silk, and sugar-cane, bestowed originally, but subsequently to the year 1722, on Keereetchund of the Kehtery caste, the first known progenitor of the present family, which might have been collaterally related to, or as some affirm, lineally descended from that of the ancient official possessors of the same denominated jurisdiction, to be considered in its primitive extent, as confined to 4 or 5 purgunnahs, until the rebellion of 1696, when Subah Sing, of the lands of Chitwah and Burdah, with other neighbouring confederates, having illegally ousted and killed Kishen-ram, the earliest on record of that former race, the talookdarry rights of these revolvers were forfeited and annexed to those of Burdwan, in favour of Jaggut-ral, son of the deceased, and probably from him, immediately transferred to the ancestor of the actual occupant. The whole district at this time, constituting the greater part of the Chuckleh of the same name, and extending over very small portions of those of Houghly and Moorshedabad, consisted of pergunnahs 57, rated in the ausil jumma toomary for 20,47,506

2. Rajeshahy, the most unwieldy extensive zemindary of Bengal, or perhaps in India; intersected in its whole length by the great Ganges or lesser branches, with many other navigable rivers and fertilizing waters, producing within the limits of its jurisdiction, at least four-fifths of all the silk, raw or manufactured, used in, or exported from the effeminated luxurious empire of Hindostan, with a superabundance of all the other richest productions of nature and art, to be found in the warmer climates of Asia, fit for commercial purposes; enclosing in its circuit, and benefited by the industry and population of the overgrown capital of

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Moorshedabad, the principal factories of Cossim-bazar, Bauleah, Commercolly, &c., and bordering on almost all the other great provincial cities, manufacturing towns, or public markets of the soubah; was conferred in 1725, being little more than 30 years antecedent to the British conquest, on Ramjeon, a Bramin, actually the first of the present family vested in the office of farming-collector of the district; and who having adopted for heir his supposed grandson Ramkaut, husband of the yet reported to be living, Ranny Bowaunny, procured a nomination of the same zemindary succession for the former, on whose death it devolved eventually, or more properly by priestcraft to the latter, under forms of pretended right; but in fact, to afford a striking melancholy instance of the corrupt inefficient and generally oppressive grasping administration of inferior ecclesiastics, equally unknown and irresponsible to the ruling civil power. The revolution in the family occupancy of this princely jurisdiction, happened about the period just mentioned, when the line of Oudinarran, the more ancient possessor of the greater part of the whole territory, became extinct in his own person by suicide, and that of Sitteram in Boosnah was for ever proscribed, as being refractory to the authority of Government. That Jaffier Khan, who had devised the memorable loathsome torture of the bykentanah or paradise, a place so called ironically, having been filled with every kind of nastiness, rather to deter the commission of, than "punish the ordinary instances of zemindary delinquency, as was in effect experienced during the course of a long administration, usually reckoned the ablest, most upright, severely just, at that time occurring; that such a man could, without detriment to the rights of sovereignty, while under his own immediate care, thus vest a Bramin in the exercise of a trust so large, important and foreign to the functions of the clerical order, is in no respect wonderful; but that he should, in contradiction to the best established maxims, founded on the chicanery and encroaching spirit, of this superior caste of Hindoos, and with such little foresight of or regard, if otherwise, for the lasting future interests of the State, so dispose of the highest consequential employment in his gift, being in its nature permanent or conditionally transmissible to heirs in the customary line of descent; can only be accounted for, on principles of the temporary selfish policy necessarily influencing the minds of all persons, under the degrading sway of despotism. This district, in its original dimensions, exclusive of a few jagheers, extended over a large portion of the chucklehs of Moorshedabad, Ghorahgaut and Mahmoodabad, comprising the divisions now called Rajeshahy, Bhetooreah, and Neldy or Boosnah, in pergunnahs 139 rated at the standard assessment of 16,96,087

3.—Dinagepou, called also the Faviilee of the Circar of Penjerah, and sometimes classed with Edrackpoor, under the head of Arungabad, was conferred by Jaffier Khan, like all the other great zemindaries, towards the latter end of

his Government, in the first instance, on a very intelligent land-holder of the caste of koyt or writer, named Ramnaht, originally from upper Hindostan. This man was supposed to have acquired great wealth by the discovery of buried treasure, in digging tanks for the improvement of agriculture; and had therefore repeated application from the nazim for pecuniary aids, under the real or feigned distresses of the State. The truth may be, that by amelioration and good management, in rendering productive the extensive wastes within the circle of his jurisdiction, or secret enlargement of his frontiers on all sides, particularly towards Cooch Behar, he might have realized the moral of the fable, in obtaining riches through the necessary operation of husbandry, conducted with intelligence, industry or good fortune. But however this may have been, by personal address, and anticipating the wants or desire of the sovereign representative, in paying large douceurs over and above his current revenue, he enjoyed the annual special privilege of administering internally his own district, without being subject like the zemindars, to either hustabood investigations, on the immediate control of a Mussulman Aumildar. Nor did these extraordinary exemptions cease entirely before the year 1757, when a new revolution having strengthened the efficient powers of Government, and politically increased the public expenses, through the necessity of maintaining a regular standing military establishment, it was found expedient to resume the equitable, indispensable rights of royalty, by bringing into the exchequer the ascertained surplus exaction levied from the country by the farming Collector, and hitherto fraudulently kept for his proper use. Originally this zemindary, exclusive of jageers, consisted of pergunnahs 89, yielding

4,62,964

4.—Nuddeah, properly Oukerah, and more recently called Kishnagur, from the propensity of Indian land-holders to derange the ancient established system of Government, ascertaining their own relative situation, and hence attribute princely consequence to themselves, by deriving local designations from their proper names, was originally bestowed in the beginning of this century, on Ragoofam, a Bramin, descended from Bobanund, the first conspicuous man of the family, distinguished by the title of Mujmuadar, as holding the office of temporary substitute, recorder of the jumma, or rental of the Circar of Satgong. The district, though large and wonderfully fertile in all the dearer productions of Indian soil, capable of an easy, quick transportation, by the river Houghly, to all the great foreign settlements in Bengal, hath yet, from the tolerated corrupt practice of zemindary defalcations, heightened, in the present instance, by fraudulent alienations of lands, or exemption in the payment of the established dues of Government in favour of inferior brother members of the same religious caste, ever remained prodigiously underrated in the general assessment of the province, and in the proportional one of the Ausil Toomary, only set down perghs. 73, valued at...

5,94,846

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5.—Beerbhoom, the largest Mussulman zemindary in Bengal, was originally conferred by Jaffier Khan, on Affid Ullah, father of Beddi ul Zeman, of the Afghan or Patan tribe, allowed to settle here after the expulsion of Shere Shah and his descendants, for the political purpose of guarding the frontiers on the west, against the incursions of the barbarous Hindoos of Jharcund, by means of a warlike Mahomedan peasantry, entertained as a standing militia, with suitable territorial allotments under a principal landholder, not less attached to the interests of the State from motives of religion, than inimical to all unbelievers of the same superstitious faith. This district, therefore, though granted under the same written forms generally; was yet held by a tenure different to any other known in the country. In some respects, it corresponded with the ancient military fiefs of Europe, inasmuch as certain lands were held *lakhetraje*, or exempted from the payment of rent, and to be solely appropriated for the maintenance of troops. This privilege, in its nature temporary, being afterwards resumed in the time of Cossim Ali, as having been found entirely subversive of the sovereign authority under preceding Mussulman administrations, and inconsistent with present exigencies, or a more vigorous, intelligent system of Government, requiring the sword to be kept unparticipated in the hands of the ruling power, brought a considerable accession of territorial income, under the denomination of Keffyet, into the soubahdarry treasury, erroneously supposed to have arisen entirely from an increased rental on a hustabood of lands, already sufficiently assessed, throughout the country at large. Accordingly the zemindary, in its original extent of rated ground, did not exceed one-third of its present estimated jurisdiction; though the included divisions of pergunnahs, are still nominally the same, being only 22, and yielding 3,66,509

6.—Calcutta, lands formerly held by many petty talookdars under the jurisdiction of Mahomed Shereef, and since constituting the zemindary of the East India Company, conferred in jagerr on Lord Clive, at the original valuation of perghs. 27 2,22,958

7.—Bishenpoor, comprised in the chuckleh of Burdwan, and surrounded by the districts of the great zemindary of this name, of Midnapoor in Orissa and Pacheat, is affirmed to have been the inheritance of a Rajpoot family for 1,021 years, under a regular succession of 55 Rajahs, and only subject to a small peshcush or tribute to the sovereign of Bengal, until the year 1715, soon after the commencement of Jaffier Khan's administration, when the country was more completely reduced, though yet imperfectly explored, and conferred again in zemindary tenure on Gopaul Sing, the heir of line, assessed under the head of perghs... 1,29,803

8.—Yusefpoor, comprehending almost the whole of the modern province of Jessore, as described by Rennel, when originally conferred, at the beginning of this century, on

Kishen-ram, of the kyot caste, having then included within its jurisdiction, the recently dismembered pergunnahs zemindary of Saidpour, rated separately at 45,805, but together reckoned perghs. 23. rated... 1,87,754

9.—Lushkerpoor, the small fertile zemindary, rich in the production of raw silk, &c., opposite to the island of Cossim-bazar, on the eastern bank of the Ganges, and altogether enclosed in the zemindary jurisdiction of Rajeshahy, granted in the first instance to Anoopnarrain, a Bramin, though since unequally divided into two portions of $10\frac{1}{2}$ and $5\frac{1}{2}$ annas or sixteenths, after deducting the pergunnah of Tahrpoor, originally included, but long since dismembered from this district, was composed of perghs. 15...rated... 1,25,516

10.—Rokinpoor, formed the large, of unknown extent, though doubtlessly the richest zemindary of equal dimensions, throughout Bengal; being the jurisdiction originally, but very improperly and unconstitutionally assigned to Shaw Narrain, canongoe or register of all the lands of the soubah, either as matter of special favour, or more probably as a favour for the lesser portion assigned to him of the russoom, or usual commission of $2\frac{1}{2}$ per cent. on the revenue, when this emolument of office came to be divided unequally between the two branches of the same family, for the political purpose of creating rivalry, and by that means, lessening the power of either to abuse the highest confidential trust under Government. The nature and acquisition of his district, afford a remarkable instance of the propensity of mankind, to act alike under similar circumstances; it is dispersed over the greatest part of Bengal, in the minutest divisions of lands, taken from different zemindaries. These scarcely sensible dismemberments, could not be regularly assessed, as their proportioned dimensions were never ascertained; at the same time, they might be secretly enlarged by collusion, through the official influence of public registers, appointed solely and expressly to control the conduct of land-holders; while they were sure of being exempted, unless very partially, from any hustabood investigations, which are always difficult, seldom occurring in the same period of time beyond the limits of a single chuckleh, and perhaps not there repeated twice, in half a century. Acting under such temptations, and with equal unchecked authority, we have seen in the case of the Chief Serishtedar, Interpreter or Dewan of the Musulipatam division of the N. Circars in 1767, from pieces of ground too insignificant to be worthy mensuration, dissevered here and there, from every landed jurisdiction in the province of Rajamundry, that a princely estate of £20,000 a year was, in a manner imperceptibly, acquired for a quit-rent of about one-eighth of that income, liquidated under the head of a monthly salary, supposed to be equivalent to the actual receipts from this extensive domain, which being artfully denominated a *merassy*, or inheritance passed as such, until recent re-annexation gratuitously to the many districts mutilated, to give this one substantial form.

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Hence also the scattered talookdarry of Rajenagur, in the chuckleh of Dacca, was constituted by Rajah Rajeboulub, (of a different family from the present Rai Raian, of the same name) when at the head of the finances of Bengal, in the administration of Aliverdi Khan; and from a like combination of circumstances, might be deduced, the origin, of many other existing zemindaries, though perhaps of less note than Rokinpour, which from the beginning consisted of in whole or sub-divided pergunnahts 62 ... assessed for... 2,42,943

11.—Mahmood Shahy, in the chuckleh of Boosnah, indifferently situated, and poor in production, comparatively with the adjacent but threefold larger territory of Neldy, dependent on Rajeshahy, was conferred subsequently to the year 1722, on Ramdeo, a Bramin, comprehending, besides jageers, pergunnahts 29 1,10,633

12.—Futtehsing, originally a single compact jurisdiction, advantageously situated on the Bagrutty or Cossim-bazar river, a little to the southward of Moorshedabad, was conferred on Herry Persaud, a Bramin, for which reason, and on account of a number of small unsurveyed talooks carved out of it; lands since perhaps prodigiously improved in fact, may be deemed formally on the decline, by gradual diminution of the yearly rental. The first sunnuds were for pergunnahts 11 rated... 1,86,421

13.—Edrackpoor, composed of what is described, in Rennell's Atlas, as the province of Ghorahgaut, has sometimes been annexed in the annual settlements with Dinagepoor, and more recently Rungpoor, but held always as a separate zemindary, by the family of Poudishenah, a koyt, the original grantee pergunnahts 60... 81,975

14.—Tipperah, the extensive most eastern zemindary of Bengal, south of Sylhet, for the most part barbarous, poor and uncultivated, abounding in wild elephants, was conquered as early as the reign of Shah Jehan, from the hereditary possessors of the family of Manick, and constituted the Circar of Odeypoor, the then capital of the district, about 25 miles east from Commilah. In 1135, A. B. this jurisdiction, composed of pergunnahts 4, afterward sub-divided into 24 when reconquered under the head of Roshenabad, was rated originally altogether, for Rupees 92,993, exclusive of Daodpoor, which continued to be annexed to the chuckleh of Jehangeernagur. But from this sum is to be deducted the amount of jageers for 45 000 rupees to be separately stated, and then allowed to the son of Ram Manick for himself, or to defray the expense of catching elephants; leaving for the khalsa portion of rent only 47,993

15.—Pacheet, the large and most westerly zemindary of Bengal, on the same parallel with the foregoing, but rather more productive in all the necessaries of life; bounded by Chutea, Nagpour and Ramgur, the southern districts dependent on the Sonbah of Bahar: being imperfectly reduced, like the adjoining territory of Bishenpoor, from another Rajepoot family, of the name of Goorp-Narrain, was at first

in great part only subject to a fixed peshcush on account
of pergunnahs 2... .. rated at ...

18,203

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Total Jumma Bundobust Toomary, or standard yearly
assessment of Khalsa lands, included in the fifteen
larger zemindaries, or territorial jurisdictions of Bengal
—still continued to be arranged, under so many undi-
vided heads of districts, in the annual settlement, con-
cluded with the like number of single land-holders,
either personally or by their representatives, and com-
posed, as by the foregoing particulars of perghs. 615.

... .. yielding... .. 65,22,111

BAHTIMAM.

16. Jellajpoor, &c., zemindaries, under Mahomed
Shereef, comprehending all the khalsa lands of the chuckleh
of Jehangeernagur, with part of Boosnah, Jessore and
Ghorahgaut: constituting together the great modern pro-
vince of Dacca entire, as surveyed and laid down by
Rennell, exclusive of Alepsing, Momensing, Seryle, Torrof,
&c., with some other more recent annexations from the
neighbouring chucklehs, hereafter to be specified, valued,
in all, at the original standard assessment of 21,83,990
rupees; from which, deducting the amount of jageers with
the rental of Tipperah, and a small part of Rajeshahy, &c.,
separately stated at 12,84,200, then the balance for the
Khalsa lands will be perghs. 155...

8,99,790

17. Seerpour-Dulmapoor, &c., including all the khalsa
lands of the modern province of Poorneah, as laid down by
Rennell, and then under Seys Khan's gomastah, exclusive
of jageers for 1,80,166, hereafter to be stated, perghs. 13...

98,664

18. Fekhercoondy, &c., the Khalsa lands in the Circar
of Cooch Behar, and constituting the surveyed province
of Rungpoor, besides 90,548 in jageers perghs. 244 ..

2,39,123

19. Cankjolf, &c., comprehending almost the whole of
the modern province of Rajemhal, exclusive of jageers.....
perghs. ... 10...

74,317

20. Tomooluck, composed of this pergunnah in the
Circar of Gualparah, and of the districts of Jellamootah,
Deroodemnan, Sujah-mootah, with Mhesadul, all taken
from Orissa, was conferred in the first instance by Jaffier
Khan, on Sook-deo, a Bramin; being the khalsa portion of
the whole province of Hejellee, valued at the original assess-
ment, inclusive of salt lands.... .. perghs. 16...

1,85,765

21. Silhet, the khalsa lands of this chuckleh or province,
exclusive of jageers. perghs. 36...

70,016

22. Islamabad, or Chittagong, bestowed, wholly in
jageer, in Jaffier Khan's time, is hereafter separately stated.

23. Soohent, &c., forming the chuckleh of Bunder
Balasore, for Rupees 92,875, and Koontah-Gaut, included
in Curry Barry, being more recently dismembered from
Bengal, are here set down together. perghs. 28...

1,29,450

24. Sayer, or amount of licenses, customs, duties, taxes, &c.,
collected under the three following distinct heads of Mhals, on per-
sonal moveable property, exclusive of the shahbunder at Dacca, with

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different articles of the same denomination of variable imposts, making part of the jumma of some of the foregoing zemindary jurisdictions, and fixed, on a medium of years, as follows; viz.

(1.) Chunacahly—Taxes, on houses, shops, bazars, spirituous liquors, &c., duties on exports of silk or cloth manufactured, levied throughout the great city of Moorshedabad and its environs, but exclusive of the ground-rent of the valuable pergunnah on which it stands, the whole rated at the standard assessment, from the year 1130 Bengaleh, of ...	3,11,603
(2.) Bukhsh-bunder, or Houghly. The ground-rents of 37 markets and gungs, chiefly in the vicinity and dependent on the European settlements in the chuckleh of Satgong, together with the customs levied on goods passing that grand emporium of foreign commerce, in all 3,42,708 :—Deduct from which, already included under the head of Calcutta, Rupees 44,767, making net ...	2,97,941
(3.) Mint duties of Moorshedabad ...	3,04,103
In all, perghs. 3...	9,13,647

Total of the greater surveyed provinces, and fair mhals of Bengal, comprised under the foregoing 9 heads, forming... perghs. 505... 26,10,772

25.—Muscoory, small or single pergunnah zemindaries, districts and petty mhals, dispersed throughout Bengal, under 21 heads of account, in the annual bundobust of 1135, A. B. as concluded with so many different land-holders, making up the whole number of responsible persons of this description, paying rent to, or then known to Government; but which lesser divisions of territory having since so prodigiously increased, and otherwise undergone such a variety of changes in denomination, extent, or possessory rights, as to become now a work of considerable labour to trace their revolutionary progress, and state the standing revenue of each district with sufficient accuracy, to exhibit a comparative view of their amount, under different administration; that all we shall attempt, is a detail of the most considerable of these smaller jurisdictions, as rated at the period specified, and give the sum total only for comparison; viz.

(1.) Bherole, in the Circar Shereesabad, possessed in zemindary by Rean Kishen, in 1135, but since wholly dismembered and the greater part annexed to Rajeshahy, perghs. 13 ...	2,41,397
(2.) Mundelghaut, Circar Satgam, possessed by Pudem Naht, since annexed to Burdwan perghs. 5. ...	1,46,261
(3.) Arseh, &c., in the same Circar, a portion of the zemindary of Ragodeo, since annexed to Burdwan... perghs. 11	1,25,351
(4.) Chunacahly, &c., comprehending the city of Moorshe-dabad, and forming now great part of the khas talooks, but exclusive of the portion then annexed to Rajeshahy, &c. ... perghs. 3. ...	95,407
(5.) Assiduagur, &c., with Mhelund, in Circar Shereesabad	

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exclusive of talooks then depending on Rajeshahy, &c., perghs. 3.	62,798
(6.) Jehangeerpour, &c., in the chuckleh of Ghorahgaut, originally conferred on Ramdeo, and since divided between three branches of the same family. perghs. 11.	64,249
(7.) Ateah Caugmarry, Berbazoo—Hussen Shahy, in the chuckleh of Ghorahgaut, originally constituting three zemindaries. perghs. 10...	67,883
(8.) Silberries, the whole pergunnah in Circar Bazoocha perghs. 1	57,421
(9.) Tahirpoor, the whole pergunnah, Barbeckpoor and Moseedah, separate and sub-divided zemindaries in chuckleh Ghorahgaut perghs. 3	55,791
(10.) Chundlai, &c., a dispersed zemindary in the chucklehs of Moorsshedabad, Ghorahgaut, Akber-nagur- and Jehangeernagut, and therefore supposed to have been at the time conferred on some Hindoo officer of Government, including 24 talooks, besides perghs. 7...	55,729
(11.) Pitladeh and Koondy in Chuckleh Ghorahgant, since for the most part annexed to Rajeshahy. perghs. 7.	67,632
(12.) Suntose, &c., in Ghorahgaut, originally granted to Ragoo-Naht, since annexed to Dinagepoor and Rung- poor perghs. 2	94,807
(13.) Alapsing and Momensing, in Ghorahgaut, originally under Mahomed Melandy of tikrah, &c., but since annexed to the province of Dacca... perghs. 2...	75,755
(14.) Satsykeh, in the chuckleh of Moorsshedabad, granted to Mahomed Akram Chowdry... perghs. 3...	51,167
(15.) Mahomed Ameenpoor.—The districts composing this more recently created jurisdiction in the Circar and chuckleh of Satgam, were originally rated exclu- sive of jageers perghs 14....	1,40,046
(16.) Pettass, Kerdoah and Futtel-Jungpour, in the chuckleh of Ghorahgaut, originally three zemindaries, but since annexed almost wholly to Dinagepoor ... perghs. 9...	1,00,878
(17.) Pookereah and Zuffer Shahy, in Circar Bazoocha; the former has been since annexed to Rajeshahy, the latter to Jellalpoor, Dacca perghs. 5...	54,519
(18.) Myhetty, in the Circar of Satgam, originally, con- ferred on Suteram perghs. 15...	28,831
(19.) Tolookdaran Huzzoory, or 98 lesser land-holders on talookdarry tenures, under two heads, in the chucklehs of Moorsshedabad and Houghly, paying their fixed rents immediately into the Khalsa Shercefa perghs. 2	95,855
(20.) Sayer or variable imposts of Akbor-nagur, since annexed to Cankjolo, or province of Rajonhal perghs. 2	54,432
(21.) Petty Mhals dispersed throughout the whole sub- bah, in small detached districts or villages, which, if collected, might together form pergunnahs...perghs. 8	48,992
Total of Muscoory zemindaries sub-divided into 21 heads perghs. 136...	7,85,201

Total Jumma Toomary Teshkhees in 1135 A. B. of the
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Khalsa lands, Mhal and Sair, in the Soubah of Bengal, distributed under 47 heads of account, among, so many land-holders possessing the like number of eahtimam, financial trusts or territorial jurisdictions reduced to 25 large and single zemindaries, &c., or provinces of surveyed dimensions admitting of accurate comparison in amount of revenue at different periods. perghas. 1256 1,09,18,084

Jageer. Assignments of territory for the support of the Civil and Military establishment of the whole soubah, exclusive of the foregoing Khalsa appropriation, from which was derived only the net effective revenue annually paid into the royal exchequer.

1st. Circar Ali, the viceregal establishment of the nazim or Soubahdar of the three imperial provinces of Bengal, Bahar and Orissa, to defray a large portion of the military expenses of Government, the whole of the Nabob's household in his public and private capacity, together with the greater part of the civil list charges, inclusive of those usually incurred in the fojgedarry or High Court of criminal judicature. The lands originally thus appropriated, extended in 296 entire or broken pergunnahs, over 21 of the 34 Circars, into which the whole country was divided. They were certainly the richest and most productive of the soubah, one-half being situated in the province of Dacca or Hejellee, and the remainder distributed in Jessore, Rajeshahy, Kishenagur, or Dinagepour, and continued altogether invariably under the separate independent management of the nizamat family, without having been subjected to any additional Dewanny assessment for the full space of a century, after the revolution in the value of specie, from the discoveries of America, &c., until the important era of British sovereignty in 1765. At this time, the ausil jumma toomary of the whole jageer, and a large towseer, or jageerdary proportional increase on the former established rental, were incorporated with the khalsa revenue, under the same zemindary jurisdictions; though the nipount entire, was unaccountably sunk, embezzled, or collusively withheld from the State. All the scattered valuable territories producing this princely income, to support the amaret, command and dignity of 7,000 horse, constituting the highest establishment allowed to any subject of the empire, were estimated in the king's books at the jumma reckony, or written account, Rupoes 16,05,693, being the supposed actual receipts of the jageer at that time, but rated like all other lands at the standard assessment or toomary, for several dispersed divisions, which if united might form ... pergunnahs 60... Rs. 10,70,465

2.—Bunde Wallah Bargah, designation of the Dewanny delegate of the crown; under which, was enjoyed for personal or official charges, including a munsub of 4,000, with the command of 2,500 horse, the extensive fertile districts of Baherbund and Bhuterbund, with almost an equal portion of the modern province of Rungpoor since,

with natural Hindu conformity to the ancient usage, acquired by an English Dewan in zemindary tenure, and then held *billa sherret* or *mushroot*, in 97 broken *pergunnahs*, estimated according to the *reckmy* account at Rupees 2,92,500; but assigned at the established rental of... *perghs.* 20...Rs. 1,46,250

3. Ameerul Omrah, Bukhshi, or Commander-in-Chief of the empire, then in the person of Sumsamul Dowlah Khan Dowrah, acting by his delegates Moshuffer and Ashref Khan, in Bengal; to whom was assigned, for private maintenance in a *munsab* of 6,500, denominated *zatee* or personal, and to support a command of 2,650 horse, a large extent of territory, calculated at the *jumma reckmy* of 3,37,500 rupees, supposed to proceed from its 63 component parts, situated chiefly in the Delta of Bengal, and with more policy, throughout the frontier provinces of Dacca, Sylhet, or Curry-Barry, &c., to give a special interest to the military commandant in the safety of the districts most exposed to depredation. The *kissmuts*, or territorial divisions included in this *jageer*, may be reduced in number, as they were in rental, to the standard assessment of. *perghs.* 18 Rs. 2,25,000

4. Foujedaran, the territorial assignments for the civil and military expenses of inferior Nabobs, or deputies in the Government, of the five great frontier provinces of Bengal; viz.

(1.) Moorshod Kooli Khan, Naib of Dacca, chiefly conditional *jagheers*, for the establishment of the Neabut *soubahdarry* of Jehangeernagr; the provincial garrisons, under the denomination of Tannahjat, with the *daroghah* or superintendency of the *topekhaneh* or artillery; and nowarra or fleet of boats. The lands appropriated for these different services, all lying with great impolicy in the special jurisdiction of the foujedar, were scattered in 60 *pergunnah* fragments, valued at the *reckmy* amount of 2,40,750, but reduced to the proportional standard of *perghs.* 11 ... 1,00,145

(2.) Shumshere Khan, and four other subordinate officers in the foujedarry of Sylhet, holding, almost in two equal divisions, *billa sherrit* and *mushroot* *jageers*, for the defence of that province, within its proper jurisdiction, excepting about a seventh part, held in Rajemhal; *reckmy* 4,30,000 rupees, rated at the established rent of... small *pergunnahs* 48...Rs. 1,79,166

(3.) Seyf Khan, Governor and Jageerdar unconditionally, for the greater part of the rich province of Poorneah, at the *reckmy jumma* 2,70,280, reduced to standard assessment of *perghs.* 9... 1,80,166

(4.) Munoocher Khan, a conditional *jagheer* for the foujedarry of Ghorah-Gaut, assigned from the lands of Rungpoor ... *perghs.* 8 ... 16,666

(5.) Aliverdi Khan, afterwards Subahdar of Bengal, &c., but then only foujedar, and Jageerdar of Rajemhal and Telliagurry ... *perghs.* 4 ... 16,666

Total *jageer* of the greater Foujedars... *perghs.* 75... 4,92,800

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5.—Munsuabdarm, petty territorial assignments to twenty-one individuals, severally holding inferior rank or offices of trust, throughout the soubah, the generality of them, under the degree of five hundred zatee, and obliged to perform military services personally, when required to do so, by the nazim, with each a small established number of followers. The lands thus appropriated, were chiefly in the provinces of Sylhet, Dacca, Hejellee and Rajemhal, estimated at perghs. 20...	1,10,852
6. Zemindaran, Fiefs in the nature of conditional jageers, conferred on the four frontier land-holders of Tipperah, Muchwah, Soosing and Telliagurry pass, within their respective jurisdictions perghs. 2...	49,750
7. Medded-Mash, subsistence to religious and learned men, throughout Bengal, in small allotments, of land, chiefly in Burdwan or Rajemhal, near the seminaries of Pundua or Pirruah perghs. 7...	25,665
8. Salianadaram, annual allowances to zemindars and others, chiefly in the province of Sylhet perghs. 9...	25,927
9. Enam al Tumgha, the only heritable grant of lands known in Bengal, conferred on two moolvies or doctors, learned in the Mussulman law perghs. 1...	2,127
10. Roozinadaran, for a small talook in Lushkerpoor, in lieu of the pecuniary allowance of a mulla	337
Total of lesser grants of territory to Munsuabdars, &c., on different tenures, as specified perghs. 39 Rs.	2,14,718

11. Omleh Nowareh.—Naval establishment of 768 armed cruizers and boats principally stationed at Dacca, to guard the Coasts of Bengal against the incursions of the Moggs and other foreign pirates or invaders. The whole expense of manning the fleet, including the wages of 923 Fringuan or Portuguese sailors, was estimated monthly at Rupees 29,282 which, with constructing new vessels and repairing the old, amounted annually to Rupees 8,43,452, levied altogether from 112 entire or broken pergunnahs, appropriated for this special purpose, chiefly in the chucklelt of Jehangeernagur, and composing a great part of the richest, most productive lands of that great province, in 99 of the forementioned territorial divisions yielding at least four-fifths of the whole assigned rental; while the inconsiderable remaining portion was mostly drawn from the District of Sylhet. But from the sum total here specified, is to be deducted peshcush of 50,433 rupees, paid by some of the neighbouring frontier zemindars, for lands not rated in the king's books as the property of the Crown, with 4,065 more for loss of exchange, &c., and then the net standard assessment will stand perghs. 55...

7,78,954

12. Omleh Ahsham—Establishment of 8,112 troops, with artillery for guards and garrisons of the eastern frontier provinces, maintained from the territorial income of lands thus appropriated in jageer, within each respective jurisdiction; viz.

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Searab, the low countries of Dacca and forts on the sea coast.	Men. 2,820 - large perghs. 13 -	Rs. 1,35,060
Islamabad. ...	3,532 - small do. 117 -	1,50,251
Rangamatty ...	1,478 - large do. 4 -	63,045
Sylhet.	282 - 4 -	10,824

Total, including horsemen 8,112 - - - perghs. 138 and rated - - 3,59,180

13. Kehdah-Afial—Expense of catching elephants, defrayed from appropriated lands, nearly in equal proportions in Tipperah and Sylhet. 40,101

Total of Naval, Garrison and Elephant charges perghs. 193 Rs... 11,78,235

Jumma Toomary Teshkhees of Bengal, A. B. 1135, recapitulated in the Abstract, according to the more useful territorial divisions then established; viz.

Khalsa Lands and rents of the Soubah:

15. Eahtimam, whole extensive zemudary jurisdictions assigned in trust by sunnuuds or letters patent, to the sole interior financial management of so many single principal land-holders perghs. 615 Rs. 65,22,111

Nine Provincial divisions as surveyed and laid down in Rennell's Atlas, answering to so many heads of account in the annual settlement of the revenue, under each of which were comprised an indefinite number of lesser zemindaries... .. perghs. 505... ,, 26,10,772

One Muscoory, small detached talooks, under twenty-one heads of account, but varying in dimensions and rental so often, at different periods of time, as not to admit singly of exact ascertainment, are here reduced to one, perghs. 136 ,, 17,85,201

Total of the established revenue paid into the royal exchequer, under twenty-five different heads, perghs. 1,256... 1,09,18,084

Jageer portion of the Territorial Income.

1.—Nizamut appropriation ... perghs. 60... ,, 10,70,465

9. Dewanny; the superior Jageerdars, with every other class of Munsubdars... .. perghs. 152... ,, 10,78,777

Total of the great and lesser officers of State perghs. 212 ,, 21,49,242

3. Naval, Garrison, Militia, and elephant establishments... .. perghs. 192... ,, 11,78,235

Total of Assigned lands under thirteen heads, to defray the civil and military expenses... perghs. 404... ,, 33,27,477

Khalsa Lands, as stated above... .. 1,256 ,, 1,09,18,084

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Total of the proportional standard rent of Bengal,
Khalsa lands and jageer, under thirty-eight heads, as cor-
rected by Sujah Khan in A. B. 1135, or A. D. 1728
perghs. 1,660 Rs. 1,42,45,561

Difference to make up the jumma kaumil toomary of
Jaffier Khan in A. D. 1722 42,625

Complete original assessment ... perghs. 1,660 Rs. 1,42,88,186

SECOND PERIOD.

ABWAB SOUBAHDAIRY.

The circumstances which gave raise to the viceregal territorial assessments, now to be stated in addition to the original Crown rent of Bengal, and set forth in the preceding section, have been occasionally touched on both in this and our former treatise on Indian finance, introduced in the Political Survey of the Northern Circars: To enter into a minuter detail of the subject, or to exhibit all the proofs and illustrations which might be required to demonstrate facts, or vindicate opinions so contrary to prevalent ill-founded belief, is by no means our present intention. The task would be laborious and infinite, while the true history and actual state of men and things in this country, continue involved in such obscurity, or while the Persian MSS. authorities proper to be referred to on these interesting topics, besides being enveloped in the difficulties of a foreign language, only exist in the hands of a few individuals, with whom great part may otherwise be rendered useless, from want of a technical knowledge of Eastern finance; and while the more enlightened statesmen of our own nation who have been in India, could overlook the effects of a political event of the greatest notoriety, in adopting sentiments so contradictory to universal experience in all other parts of the world, as to suppose for a moment, that during a period of two centuries elapsed from the institution of the original toomar jumma of Akber in 1582, in course of which the newly discovered treasuries of America were poured so abundantly into Hindostan through multiplied channels of European traffic around the Cape, there hath not been, particularly in the great commercial province of Bengal, a prodigious influx of specie, which occasioning a diminution in the original standard value of this universal medium of exchange, produced inevitably by the same operation, a nominal increase in the price of manufactures, of the necessaries of life and of labour, requiring ultimately a further proportional demand of territorial revenue to answer the factiously enlarged exigencies of Government. We shall therefore here content ourselves simply with observing, that the necessity of accumulated assessments on the lands of this country, constituting generally the only source of public income, appears as evident, as the extraordinary cause which gave it birth, must be deemed in every respect sufficient to authorize such additional pecuniary levies from the people, as far as they have been at any former time, are or may be still realized to the State; though without doubt the mode of exaction by zemindary jurisdictions, introduced by Jaffier Khan, but only properly established in the Government of his successor Soujah, towards the

30th year of the present century, was in its principal irregular, unconstitutional, and in its operation productive of the worst effects, being no less injuries to the sovereign rights than highly oppressive to the whole body of peasantry, as well as destructive to general population, the arrangement, good Government, or peaceful prosperity of the community at large; yet perhaps greatly short, in the amount of the rightful, original stipulated dues of the exchequer, when stated as they ought, at one-fourth of the gross produce of the soil.

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To those who are only acquainted with the rudiments of political knowledge, the want of some ascertained fixed standard to limit the annual public supplies, to the true occasional exigencies of the State, as well as to proportion such demand equitably, on the whole country and its subdivisions, according to the extent, capacity, circumstances of the land, or agreeable to the local state of commerce and manufactures, yielding further internal sources of revenue; must appear at once embarrassing and alarming. But to such as are most skilled in the science of Eastern finance, and whose attention alone we are ambitious now to engage, if they could at any time have admitted the fact, either of such a deficiency originally, or subsequently through the confusion and loss arising on Cossum Ali's expulsion from Bengal; it would have been considered a misfortune of the most deplorable nature, attended with increasing inward disorders leading to inevitable ruin, unless timely checked by some powerful expedients. Accordingly, it is to a sense of this want, we are to ascribe the measures pursued or proposed, under the most enlightened administration of our own days and nation in India to investigate, ascertain or establish, the first grand principles of every well-regulated system of finance, definable, permanent agency with settled forms of management, and a fixed proportional standard assessment, acquired from a positive valued gross rental of the country on a medium of many years, or to be formed by comparative views of past collection progressively from the earliest records extant, as long as the influence of unforeseen extraordinary events continued to produce great successive alterations nominally in the bulk of revenue, though perhaps with a really diminished weight of burthen on the people. Such were the circumstances that gave birth to the intelligent well directed plan of supervision in 1769, which if perseveringly executed as ably and vigorously commenced, would at least, have exhibited the chicanery and corruption of interested natives, or afforded sure indications of the fallacy of the financial system imposed on us, at the era of the Dáwanny, leading eventually perhaps, to the ultimate knowledge then sought for, as necessary to accomplish any true practical reform; such also, were the grounds of procedure or proposed objects of the Committee of Circuit in 1773, by the well-intentioned, though ineffectual, destructive measure of letting the lands by public sale to the highest bidders, in violation of the constitutional forms of zemindary agency; in consequence of which, a number of needy temporary farmers let loose on the country, and no less ignorant of the value of their territorial trusts than the sovereign land-holders themselves, were compelled to compromise expected benefits for a small douceur, in the nature of a private fine, for reinstatement levied from the ejected official tenants, who of course were to be indemnified by new encroachments on the rights of Government; and to such, doubtless, must be attributed the native amany scheme of 1776, on one side of the question then agitated, as well as in

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opposition to the memorable plans of settlement already so often mentioned, of which the leading feature, on the truest principles of European policy, was a permanent moderate quit-rent. Yet even the feeble lights now held out, if they could have been easily enough exposed to view, might in a great measure have saved the sad perplexity, and loss of time and expensive labour incident to so many eventually fruitless deviations from the direct simple path to all the important desiderata of financial knowledge.

At least such must be our determined belief, after having presumed in the present or a former political Treatise, submitted in like manner to ministerial consideration, to decide authoritatively on the highest possessive right of territorial property, controvert received opinions, and assign to the sovereign power in Asia that which, in Europe universally, by fiction of law or virtually, is vested in the subject. After pretending to have ascertained the fixed quote of the gross produce of the land due to the Circar or prince as landlord, and shared with the ryots or labouring inferior tenants, to be the *rebba chout* or one-fourth, liable only to a diminution of about a tenth part of the amount of this proportion, to defray the charge of intermediate agency of the whole body of zemindars, acting permanently in one or all of the following official capacities by virtue of sunnuds or letters patent from the high Dewanny delegate of Government, viz., either as annual contracting farmers-general of the public rents; formal representatives of the peasantry; Collectors of the royal proprietary revenue, entitled to a *russom* or Commission of five per cent. on the net receipts of the *mofussil* or subordinate treasuries; or as financial Superintendents of a described local jurisdiction, periodically variable in extent, and denominated *cahtiman*, trust or tenure of zemindary, talookdarry, or territorial servile holding in tenancy; within which however is appropriated, a certain small portion of land called *nancar*, partaking of the nature of a freehold, serving as a family subsistence to the superior land-holder; to give him an attachment for the soil, and make up the remainder of his yearly stated tithe, for personal management in behalf of the State. But more especially such must be our firm political creed, after having indicated or brought forward a formally fixed proportional assessment of the whole country, applied practically for the first time within British knowledge, to its several financial subdivisions of territory and traced through various progressive changes or improvements, from the original institution down to the ultimate reform, probably attainable perfection, of this famous rent-roll, known by the technical Persian terms of *Ausil Jumma Toomary* of Bengal; necessarily and constantly used in forming the annual settlements, as well as in regulating *jageer* or zemindary grants, from the 22nd year of this century, to the very moment of the Company's acquisition of the Dewanny; and exhibiting, as hath already been observed, a more recent, particular, accurate, comparatively just, well proportioned standard rental, the whole to its parts, and these, to each other periodically, than perhaps at this day is to be found among the records of any existing nation, with a dominion of equal extent, in either quarter of the world. Nor are we altogether destitute of hope in being able to impress our own conviction on the minds of others, when to the display of these fundamental principles of the actual system of Mogul finance, be added a view of the temporal influence of enlarged commerce, with an extraordinary influx of specie from the American mines,

authorizing an accumulated demand of annual revenue, now to be set forth under the head of Abwab Soubahdarry or new perpetual imposts, levied in addition to the old established ryal rental by the authority of the provincial Governors, in their advancement to independence from the beginning of the present century. And when it shall be shown that it is not the extent or irregularity of these assessments, considered either in their primary magnitude or inequality, and supposed enormity of exaction in behalf of the public, at the close of Cossim Alli's administration in 1763, that are causes of complaint and real grievance to the people at large; but the subordinate, extremely disproportioned distribution of the increased amount, over unascertained territorial subdivisions, according to the arbitrary will of tyrannic zemindars, freed from every constitutional control, through the ignorance, wilful negligence, or depravity of native Superintendents, who have lost in part, could dispense with the more general use, or suppress the knowledge from their superiors of a fixed valuation of the lands so practically serviceable in every important operation of finance, as well as to check the most corrupt, inefficient personal agency.

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In such hope, we proceed to remark that the extraordinary levies thus imposed on the several districts of the soubah, under the technical descriptive terms, distinguishing this second period of our Comparative Analysis, might be divided in respect to local extent, into general, partial, and special assessments. The first class extending universally to all the zemindary jurisdictions of Bengal, would appear to be only least oppressive, because less considerable in amount, to the dimensions and valued rental of the whole country; the second, confined to the khalsa lands of the interior chucklahs entire, or broken, though of small importance comparatively to the jumma toomary of the same territory, would seem infinitely more grievous to the peasantry; and the third, applicable to jageers and such provinces as were then and may be still in part denominated frontier, however great in proportion to the standard rent-roll of these districts, or the sum of each of the two other classes of abwab, would be found incontrovertibly the easiest and most equitable with respect to the bulk of inhabitants, while the aggregate of the whole could be considered, if at all burthensome, not from the weight of the original demand of Government, so much as the increased unequal exactions of the zemindars, under the sanction of such authoritative imposts, of which the proportional shares were not ascertainable, in the detail of variable indefinite subdivisions of territory. But, in conformity to our general plan, we shall arrange this branch of our subject chronologically, and assign to the several soubahdars the various perpetual imposts levied on the lands or ryots, through the agency of the superior land-holders, within the period of each successive administration, beginning with Jaffier Khan, as the earliest on record, in which the practice thus of assessing the country in gross, by zemindary jurisdictions, was first introduced in Bengal.

ABWAB JAFFIER KHANY.

The Nabob Motumen ul Moolk Allaou Dowlah, Jaffier Khan Bahadur, Assid Jung, may be said to have commenced his soubahdary with the antedated reign of Ferookhseer, in A. D. 1711, though he was not formally established in his Government until some time after that monarch's actual accession to the throne of Delhi, two years later; and having retained possession till his death in the 9th year of Mahomed Shah,

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towards the end of 1138 Hegira, 1133 Bengaleh, and 1726 of the Christian era, accounted with the royal treasury, as we shall hereafter show, for the receipts of Bengal, forming the best portion of his vice-royalty, during the exact lunar period of 15 years, 9 months and 3 days; in course of which, the only perpetual additional impost levied on the country and carried to public account, was that known under the head of *Abwab*.

1st. **KHASNOVEESSY**.—The origin of this most ancient soubah-darry assessment was a *rassoom* or fee, exacted from the zemindars at the renewal of their annual leases by the khalsa mutseddies, from whence the technical denomination khasnoveessy, special writers or accountants of the exchequer. The amount ascertained to have been so raised over the whole country, did not exceed Rupees 1,91,095. To this, however, was added under the same head, Rupees 65,511 more, being the price of gold mohurs 4,679½, rated at 14 Rupees each, sent yearly by the nazim to the Court of Delhi, as a token of homage at the usual recoignage on the anniversary of the king's accession, or nuzzeranah on occasion of other public festivals. Generally all these extra collections, it must be remembered, extended only to the khalsa portion of the lands of Bengal, which may in round numbers be stated at the ausil jumma of a crore of rupees, after deducting the amount of variable revenue; but in the present instance, besides the increase of the mahal or ground-rent, there was a small addition on the *sayer* in the article of *rassoom* ghettery, or duty on bale goods exported from the panchoutra or customhouse, of Chunarally, in the city of Moorsshedabad, calculated on a medium of years at Rupees 2,252. Nevertheless, the aggregate of the whole, consolidated into a fixed perpetual impost from the very commencement of the present century, and continued to be levied henceforward without intermission, throughout all the provinces, until the period of the Company's acquisition of the Dewanny, is little more than 2½ per cent. on the original rent-roll, or precisely Rupees 2,58,857, and being assessed on all zemindary jurisdictions, though with little regard to the proportion of each to the *malgoozarry* of the whole soubah, and still less, in respect to the subdivisions of those larger districts, among themselves; the burthen could scarcely have been felt by the peasantry, even supposing their land-holders to have clandestinely tripled the amount thus authorized to be levied from them, by the order of the nazim.

But besides the fixed avowed assessment of khasnoveessy, there is undoubted proof of Jaffier Khan's having exacted temporary aids from the zemindars, under the heads of fines, nuzzeranah or *mahtoot*; for in fact we find, as shall be shown at the conclusion of the succeeding administration, which may be said to have also terminated the Mogul sovereignty in Bengal, a much larger sum carried to credit of the imperial treasury than was collected on account of the new *abwab*, unless an "*et cetera*" annexed to this head in the statement of receipts now referred to, implies the certainty of additional unspecified imposts of a similar description. In the meantime, we venture by anticipation to assign to the soubahdarry of this renowned financier as the produce of such arbitrary levies, with the larger contingent legal income arising from occasional renewals of zemindary *sunnuds*, an annual surplus revenue of fifteen lacks, which added to the stipulated dues of the

exchequer as then established and already set forth in the jumma toomary, or its recent increase of khasnoveessy, make the net public income of that long period of famous representative Government now closed, amount at least to one crore and sixty lacks of sicca rupees.

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ABWAB SUJAH KHANY.

Sujah ul dien ou ul Dowlah Mahomed Khan, better known in Hindostan by the name of Mirza Decany of Bhoorampoor, appointed successor from Delhi, in titles, honours and delegated trust of the triple viceroyalty, become vacant by the demise of his father-in-law Jaffier Khan, ruled virtually from the moment when, hearing of this event, he left his Nabobship of Orissa, and took charge of that of Bengal, until his death in the 20th year of Mahomed Shah's reign, 1152 Hegirah, 1145 Bengalee or A. D. 1739, including a period of 13 lunar years, of which however he only accounted with his sovereign, whose authority had latterly been annihilated in consequence of the invasion of Nader Shah, for the imperial collections of ten years, 6 months and 22 days, withholding almost wholly the amount of the additional fixed assessments, levied officially in the country during his own administration, under the following heads of account, kept henceforth separately with others of a similar nature and more recent date in different departments of the khalsa, termed the Nizamut, in contradistinction to the royal Dewaunny dufter, as considered to appertain exclusively to the soubahdar or nazim; viz.

2nd. NUZZERANAH MOCURRERY,—fixed pecuniary acknowledgments paid by the zemindars as farmers-general of the king's revenue virtually, for improper remissions, indulgences, favor and protection; forbearance of hustabood investigations or privilege of being freed from the immediate superintendence of aumils; but ostensibly and formally, to defray the charge of nuzzers sent to Court at the eyeedein or two principal yearly Mussulman festivals, and other great ceremonial days. In like manner as the jageerdars or holders of assigned territory were, as Mahomedans, with more propriety obliged to contribute their share of the whole demand. This impost, agreeable to the universal custom of Hindostan from the remotest period of financial history in detail, must necessarily have been included in the temporary operations of Jaffier Khan; but it only became mocrerry or permanently fixed in Bengal at the beginning of Sujah's Government, and being then considered a very moderate, as it was a pretty general assessment, extending to all except some of the frontier districts of the country, if it were not for the fraudulent increased exactions of the land-holders, under the same administration, would now be scarcely felt by the peasantry, in its authorized original magnitude of about six and a half per cent. on the khalsa land rents, or more exactly... Rupees 6,48,040

3rd. ZER MAT-HOOT,—one of the most ancient locally universal imposts of this soubahdarry period, in being somewhat variable in amount, depending on the charges to be defrayed by it, and therefore wrong in principle, as liable in the first instance to abuse, may possibly have suggested to people in Europe some affinity between it, and the arbi-

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trary taxes of maltote in France, Spain and Portugal. When the Indian assessment became a subject of British parliamentary enquiry in 1772, on the clandestine revival of it, with accumulated burthen, under Mussulman management, after the acquisition of the Dewanny; and indeed from some resemblance in the pronounciation of either term, as well as in the nature of the thing to be expressed, we might be led to imagine it was borrowed from the Portuguese, in their early intercourse with Bengal; though that nation originally may have derived it from the Moors or Saracens, by compounding the Arabic terms *mhal* to *het*, very significant of an oppressive exaction, levied in the east by nations, whose troops chiefly consist of cavalry, as the price of forbearance in not trampling the cultivated fields of the ryots in passing over their grounds; and known more generally in Hindostan, under the denominations *nuzzer sewarry*, gift to riders or *labundy*, expense of shoeing their horses. But the *zer*, or money contribution, called *mat-hoot*, now in question, appears undoubtedly of Hindoo etymology, signifying literally a certain proportionable increase of a capital sum, applied technically in the present instance, to a percentage of about one and a half rupee on each hundred of the *ausil jumma* of the *khalsy mhal*s, and made up of the four following component *aboab*s; viz.—(1st.) *Nuzzer pooneah*; presents exacted from the *zemindars* by the officers of the exchequer at the annual settlement, a second time resumed by Government.—(2nd.) *Bhay-khelat*, price of the robes bestowed at the same time, on the most considerable land-holders, as tokens of yearly investiture in their offices of farmers-general of the king's rents.—(3rd) *Pooshtabundy*, upholding the river banks in the vicinity of *Lal Baug* and the *Kellah* of *Moorshedabad*,—(4th.) *Russoom nezarut*, Commission of ten annas per mil. enacted by the *nazur jummadur*, or head peon, on the treasure brought from the *mofussil*. All of which thenceforward carried to the public credit, constituted a permanent additional revenue extending over the whole country, of ... Rupees... 1,52,786 6

4th. *Mat-Hoot Peel Khaneh*, a partial contribution, in other respects similar to the last-mentioned, to defray the expense of feeding the elephants of both the *nazim* and *Dewan*, kept at *Moorshedabad*, levied for the most part on the interior districts, in exclusion of *Rckinpoor* and those to the frontiers on the east and west, viz, *Jellaipoor*, *Tiprah*, *Sylhet* in the former quarter, and *Poorneah*, *Rajemhal*, *Berblloom*, *Bishenpoor*, *Pacheet*, &c. the latter; which yielding together about one-fifth of the *ausil jumma* of the *khalsa* lands of the whole country, left only a fund of eighty lacks of that original rental, for the operation of the new assessment, in the proportion of nearly four per cent. amounting exactly to 3,22,631

5th. **FOUJEDAREY ABBYAB**;—It is a mistaken notion that such imposts were in the nature of confiscations or temporary fines on personal property, and exacted by the *foujedars* in their judicial capacities. On the contrary, as

hath already been observed, they were limited permanent assessments on the land, levied by these subordinate provincial rulers within their respective jurisdictions, on the like principle, and agreeable to the same proportional standard of the toomary, as influenced the conduct of their superiors in the soubahdarry. Accordingly, the burthen of them, fell almost entirely on the distant frontier districts, which originally were imperfectly conquered or explored, and therefore left politically to the sway of arbitrary delegates, for the unequivocal purpose of ascertaining more accurately, or expediently to increase the territorial rental of the ryots, considered always as appertaining of right to the actual sovereign. These additions then of improved revenue, may be termed special; less properly in regard to local extent, comparatively with the four preceding articles described, than on account of the few heads, under which they were comprised, and in the first instance settled by chucklaks, or foudjarry and tamadarry jurisdictions instead of as more universally, by subordinate zemindary districts. They were however, arranged very unequally, in the three following subdivisions; viz.

(1st.) Abwab, Foudjarry, Sylhet, &c., included

First: A general impost on that province, which will appear great in proportion even to the whole of its original jumma, jagher and khalsa, being 5,31,455; and in truth may still exceed the actual circumstances of a distant frontier country, poor in culture, and so little benefited by commerce, that to this day revenue and merchandize are paid in cowries, as the substitute for a common medium of exchange in money; nevertheless the established increase here, brought to the credit of Government in the time of Sujah Khan, and before levied by the foudjars, amounted to Rupees. 1,59,535

Second: A very easy moderate assessment on the extended khalsa portion of the rich, large, unascertained province of Poorneah, so much improved in sovereign estimation under the vigorous administration of Seyf Khan and Aliverdi Khan, then acting under the Soubahdar of Bengal 2,83,027.

Third: A similar impost on Tiprah Roshenabad; from which however ultimately is to be deducted, Rupees 87,993 (being the excess of our valuation of the district taken from Jaffier Khan's toomary settlement and that of Sujah's) when the zemindar had recovered for the most part his country and independence; for the present we state the whole foudjarry increase at... .. 1,84,751.

Fourth: Nikhas, a duty on horses and other cattle, brought for sale to the city of Moorshedabad 11,679

Fifth: Tannabjat, small garrisons or stations for subundies or other military corps in different parts of the country. Universally, wherever troops were assembled, there was a bazaar or market, subject, for the sake of a regular Police, to a cutwal, who held his appointment from the commandant. Retailers were licensed to vend liquors for a fee, and on account of such other articles as were to be exposed to sale, paid a certain duty. These profits, considered at first a private emolument of office, were in process of time seized by Government. Such was the foundation of the tannahdarry revenue of Cutwab, amounting to...48,000

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Rangamatty, including the kehda expense of catching elephants	24,000
Neldy, in Boosnah...	24,025
Mahomed Shahy	...	...	...	...	10,860
And of 19 other small fannahs	...	...	...	...	8,843
					<hr/> 1,15,728

Total Aboab Foudjeddary Sylhet, &c... 7,54,720

(2nd.) ABWAB FOUDJEDDARY GORANGHAUT:

These extended to all the principal zemindaries or pergunnahs of the whole chucklah, in a very minute participation of the sum total ... 19,279

(3rd.) ABWAB FOUDJEDDARY MOORSHEDABAD,

In like manner prevailed throughout the chucklah, and may probably, as well as the preceding article, have been levied as fines or small arbitrary taxes, if not of the nature of Tannahdarry Aboab ... 16,639

Total of the Foudjeddary Aboab Rupees... 7,90,638

Under the four preceding more general heads, were comprised the whole of Sujah Khan's established territorial assessments, forming an increase of something less than one-fifth of the ausil jumma, of all the khalsa lands of the soubah, or more precisely ... Rs. 19,14,095

To which, if we add the amount of the prior article of khasanoveessy ... Rs. 2,58,857

The Total of Soubahdarry Abwabs will be... Rs. 21,72,952 or near 22 per cent., when proportioned to the original crown rent; from the first introduction of these exactions, under Jaffier Khan, to this remarkable era in the history of the decline of the Mogul empire in Bengal, as well as over the rest of Hindostan, including a period of near 26 years, closed in 1739 with the last popular delegated Government appointed from Delhi. But it hath been observed, that exclusive of the imperial toomary and additional avowed imposts, levied by the former Viceroy, there were, probably, contingent temporary receipts from the country, to the amount of 15 lacks more, which made up the sum total of the public revenue then, one crore and sixty lacks. In like manner, under the administration now in question, though a formally acknowledged increase of the old valued rental had taken place, greatly exceeding the presumed extra contributions raised by Jaffier; so we must assign to his successor, a further yearly income, proceeding from the same casual sources of secret benefit. The estimate, however, should not be made by an equal proportional standard; for of the funds which constituted the former's private advantages, the nuzzeranah, with lesser customary receipts of the Nizamut in the latter's Government, were henceforth permanently consolidated with the other stipulated dues of the exchequer, so that, perhaps, no more than the authorized established peshcush for the renewal of the zemindary sannuds, can with propriety be brought into the account, and which, though periodically variable, yielded a large constant supply to be calculated, on a medium, at least five and a half lacks; reckoning in a revolution of 19 years, a renovation of all the grants of the lands of Bengal to produce in that time the ordinary fine of one year's original jumma, and limiting thereby the whole of Sujah Khan's income, to

about a crore and seventy lacks, or only ten lacks more than hath been assigned to his predecessor.

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The known universal practice of representative Mogul Government in all parts of Hindostan, from the commencement of this century down to the present moment, in levying such extra-contributions as have been now stated, would render it unnecessary to exhibit proofs merely in confirmation of the fact, otherwise an ancient statement in our possession, of the estimated collections of the country twelve years subsequent to the period in question, might be considered the most conclusive evidence. It is therefore rather to establish collaterally another point, of great importance in political speculation, that we in this place interrupt the progressive order of our subject, to introduce some particulars of an account before alluded to, serving also at the same time, to evince the truth of what we have here ventured to advance. The Persian papers, constituting the authorities on which we proceed with full assurance of their sufficiency, state at the beginning, that a copy was given to an English gentleman high in office on the 6th of Mang 1182, Bengaleh, or about the middle of January 1776, by Siry Narrain, gomastah of Lukmenarrain canongoe, jointly with Narsing, Serishtadar of Mehenderharrain, the other canongoe. Then follows, an abstract of the eahtiman bundy (being the teshkhees jumma toomary) of the Khalsa Mhals of Bengal in 1135, in the time of Sujah Khan; the jageer appropriations of the same period, with accompanying remarks; and the general heads of the jumma of the Dewanny lands on which our first bundobust was made in 1765; the whole corresponding precisely with the similar translated accounts lately published, and annexed to Mr. Francis's plan of settlement of the revenues, &c. It is from a supplemental part of this original performance, which may not in like manner, have been communicated, that we derive the particulars now to be set forth summarily, and entitled.

Memorandum of Treasury remitted to the royal presence, from the Soubah of Bengal, &c., viz.

First:—In the Government of Jaffier Khan from the first of Seffer of the first year Shehud Mearhoom (meaning Turrokhseer to the 5th Zicadeh of the 9th Ferdose Aramgah (Mahomed Shah) 15 years, 9 months and 5 days.

Collections on account of the ROYAL EXCHEQUER:			
Jumma toomary of the mhal and sair of the Soubah of			
Bengal	...	...	14,07,38,136 1 8
Do.	...	of the Soubah of Orissa...	38,37,751 9 2
Do.	...	of Baghelpoor or Bahar...	7,91,245 3 0
<hr/>			
Amount realized of the established dues of the Khalsa			
		Shereef...	14,52,96,532 13 0
Peshcush, &c, variable income of Bengal Nuzzer Eyee-			
dein, collected from the jageerdars			
			1,28,39,998 15 5
Wojoozat Khasnoveessy, &c., produced			
			67,65,480 13 15
Effects of the late Kemal ul dien Khan			
			1,98,294 0 0
			<hr/>
			1,98,03,773 13 0

Total produce of the imperial revenue of the three Soubahs, Rs. 16,51,00,306 10 0.

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	On account of the Soubah of Bengal...	16,05,41,909	14	7
	Do, of the Soubah of Orissa...	38,37,151	9	2
	Do. of Baghelpoor or Bahar...	7,21,245	3	0

Total of remittances, by bills, in treasure or included charges of transportation, of which the particulars are not inserted. 16,51,00,306 10 0

Second:—In the Government of Sujah ul Dowlah from the 6th Zicadeh of the 9th year of Mahomed Shah to the 27th Jemade ulawul of the same reign, corresponding with 1143 Bengaleh, comprising a period of 10 years, 6 months and 22 days.

Collections, stated as in the preceding account, but detailed in ten sums periodically realized; viz.

Bengal jumma toomary of the Khalsa Shareefa...	9,94,75,831	13	19
Peshcush, &c., variable income.			
Nuzzer Eyeedien	8,56,918	8	0
Wojooat Khasnoveessy, &c.	52,05,577	10	0
Effects of Jaffier Khan, deceased	60,93,227	5	3
Do. of Ibrahim Ali Khan	1,00,000	0	0
Do. of Nazir Ahmed ...	1,02,618	4	0
Kola Pooshan, European Factories	5,65,000	0	0
Yast Khedma, fees on the grant of zemindary and other offices ...	4,50,000	0	0
Fine imposed on Bedia ul Zeman, zemindar of Beerbhoom ...	1,06,000	0	0
	1,34,79,371	11	
Baghelpoor or Soubah of Bahar, in the same time ..	1,85,135	5	
Total imperial revenue acknowledged to have been realized in both provinces Rs.	11,31,40,338	14	8

N. B. The province of *Orissa* being under the separate Government of Mahomed Tucki Khan, the illegitimate son of Sujah, or Moorshed Kooli Khan his son-in-law.

Remittances to Delhi, in sums equal to the collections of each soubah, detailed as follows:

In specie	8,12,27,674	9	3
Bills of Exchange	2,99,57,470	15	5
Charges transportation and hindovint.	4,90,193	6	0
Payment of money borrowed in the Government of Jaffier Khan from Merchants and Bankers... ..	14,65,000	0	0
		11,31,40,338	14 8

Total of remittances on account of the Soubah of Bengal in the period of both Governments, Rupees 27,34,97,113-7-10, of which the khasnoveessy, being the only established impost avowed, of all those which had been levied in addition to the ausil toomar jumma, made Rupees 1,19,71,068-7-15, or at an annual medium of 25 years
Rupees 4,78,842

The most material article of the preceding accounts, and from which we mean to draw an immediate conclusion, applicable to the subject of enquiry, is that where credit is given to the royal treasury, for the effects of Jaffier Khan, agreeable to the universal maxim of Eastern policy, establishing in the Crown a reversionary right to the property of individuals employed and dying in the service of the State. We might here dwell on the principles of a despotic legislation, which

seems, in a great measure effectual, as it might originally have been intended to remedy the deficiency of corrupt agency, perhaps inseparable from every system of Government, not founded on a national sense of public virtue: but it is sufficient for our purpose to remark the implied authority given to the delegate for all financial exactions, of which the prince eventually participates; and that, in the instance before us, the Viceroy had amassed a considerable private fortune, in the period of his administration. This wealth could not have been accumulated, even partly, in the inferior gradations of office. Bribery is the ordinary road to preferment in Asia, and is expensive in its first stages, however ample may be the reimbursement in the last. Neither could it have been acquired partially by collateral aids, from the revenues of Orissa or Bahar; for both these provinces considered as frontiers to Bengal, when in the distracted state of the empire, the Nabob or deputy looked forward to sovereign independence, were bestowed almost wholly in the nature of military fiefs, on near relations, or trusty adherents, as the anticipated rewards of personal attachment to the inclined rebellious chief. Much less could any considerable portion of it, have been made, by savings from the income of the Jageer Ali, which though large, was only sufficient to bear the burthen of the civil and military establishment of the nazim, and if apparently an increasing fund, was only nominally so, in proportion to the influx of specie, like the factitious rental of the country. In short, as something more than the ordinary established revenue of Bengal was faithfully and regularly accounted for, the private riches of the officer, thus in the highest public trust, could only have arisen from such extraordinary and more secret levies, as we have suggested. The amount of these, we have ventured to fix in round numbers at 15 lacs, which in a period of 15 years, should have formed the aggregate of one kroe ninety-five lacs, after deducting the annual sum of two lacs for the surplus collections, under the head of khasnoveessy, &c., exceeding the ascertained produce of that impost singly; whereas the whole of Jaffer Khan's effects, brought by his successor to the Emperor's credit, fell rather short of sixty-one lacs, and from this, is to be subtracted, supposing it the full amount of the defunct's property more than fourteen and a half for repayment of money borrowed. But in Hindostan, though the whole personal or real, if there be any such, estate of subjects in office, devolves of right to the prince; yet political clemency usually gives up, as a matter of indulgence, to the natural heirs, the greatest share of what cannot be touched, without a violation of the more sacred rights of the haram, within the walls of which, and perhaps only in the knowledge of a favourite Begum, or her eunuch, the provident hoard hath probably been deposited, to favor ambition in its wanton career to the pinnacle of greatness, or meet a reverse of fortune, more generally to be expected, through the vicissitudes of every individual's life in the Eastern world. A moiety of the whole, therefore, may always moderately be reckoned on, as eluding the grasp of despotism, to fall into the hands of private inheritors, according to the civil institutions of free societies; and as there must in all cases, to realize the sovereign's portion, be one or a greater number of intermediate Agents, whose principles must ever be supposed to swerve from the standard of public virtue, in proportion as the system of Government deviates from republicanism, so we think ourselves fully justified, agreeable to an almost universal

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rule throughout the dominions which once composed the Mogul empire, in reducing the regal share in every kind of property, ascertained by pecuniary estimation, to one-fourth of the total assets originally forthcoming, and which, calculated on the datum of credit in Sujah Khan's account, with the khalsa shereefa, for the effects of his father-in-law, will leave for himself, who was natural heir, administrator, and successor in office, a treasure in money or jewels of a crore and seventy lacks. As in like manner, by analogical computation, we might assign to his son Surfraz Khan, at the period of his accession to the soubahdarry, an additional inheritance, of as much more; and yet this accumulated stock of private riches, however great considered as the defalcations of a provincial delegate, was by far too slender to answer the ordinary eventual exigencies of the same country, in a confirmed state of independence, much less, support the extra charge of unsettled usurpation, liable to the attack of contending individual ambition, as well as the shock to be apprehended from the struggles of the rightful sovereign. The Eastern prince who, in ten years of peace, does not hoard up a fund which, when returned in the common course of events into the general circulation, will be sufficient to defray the extraordinary expenses of a war of equal duration, must be a shallow politician; and he holds dominion by a precarious tenure, if trusting to his own particular situation or relative circumstances of neighbouring states, he rejects so salutary a maxim, derived from the experience of ages; while it may be observed of the whole of Hindostan, that the territory is scarcely worth possessing, which in the same period of tranquillity, does not admit of an economical saving of at least one-fifth share of its annual income.

The collateral political result intended to be drawn from the preceding documents, we shall here barely indicate, but not enlarge on, though the subject naturally forces itself on the attention, on viewing an aggregate of remittance from the Soubah of Bengal to Delhi, in the course of only 25 successive years of tributary dependence, which supposes necessarily an excess of a million sterling in specie coming in annually to the former, on balance of its proper trade. In our Political Survey of the Circars, this was the conjectural amount of the influx of money for the yearly profit on the whole commerce or Hindostan, to show the necessity of increased assessments on the land, to maintain the former equilibrium with money. But the calculation, it is to be remembered, was on the assumed medium income of two centuries; and that it is only since the rise of the barbarous Mahratta aristocracy, on the ruins of the great Mussulman empire of Bijapour, on the Malabar Coast, towards the end of the last century, that the exported produce or manufactures of a province have so prodigiously increased, as thus in a manner, to absorb almost entirely the mass of estimated returning wealth, flowing from abroad into all parts of the Mogul dominion. Still the most flourishing era of Bengal, in the contemplation of a people endowed with patriotism, or interested in the cause of true national prosperity, was to come, when all its fund of native riches circulated within itself. Yet this, in the instance and period before us, was so differently, understood even by spirits the most active and turbulent, of a race habituated to slavery, and taught to revere the order, simplicity, and grandeur of despotic empire, or glory in subordination, that we find the subordination of Sujah Khan's administration, celebrated according to the eastern custom of commemorating the death, with some relative circumstance in the life, of a great man, by the numerical

sentence applied to his exit, of "Rounech az Bengaleh ruft, splendour from Bengal was gone;" the letters of which in the Persian alphabet, make up the year of the Hegira 1152 when he died.

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ABWAB ALIVERDI KHANY.

The Nabob Hessam ul Dowlah Aliverdi Khan Mohabut Jung, had
Sujah Khan. previous to the death of his principal and patron, Sujah Dowlah*, made himself in a

manner independent, in his neahbut Soubahdarry of Bahar, and by means of the wealth, influence, or military strength acquired in consequence, was enabled to wrest the Viceroyalty of Bengal, towards the latter end of 1740, from the feeble hands of Sirfraz Khan, the son and successor of his benefactor, who had proved himself altogether unworthy of a dominion presumptuously considered as inheritance, rather from the imbecility of the Mogul empire, than any pretensions of his own, either in form or right, except the insufficient plea of casual occupancy for the space of about a twelve month, in support of which however, he bravely lost his life. The usurper now in question, on the contrary, won the vacant Government by the sword, which conveys a right tacitly or compulsively acquiesced in everywhere, but in Hindostan openly acknowledged as legitimate; and by the same powerful instrument of rule, maintained his conquest during a turbulent period of 15 years, with vigour abroad, and all the moderation internally to be expected from a despot, who is politically the friend of the great mass of the people, not so much in resuming the official clandestine gains of a few individuals, become a jealous incumbrance to administration, from the wealth thus acquired by fraud or speculation, as in reducing the number of such vassal tyrants, and restraining their oppression, over the more useful though poorer subjects of the State. For the first ten years of his formal soubahdarry, in consequence of the war in which he became immediately engaged with the Mahrattas, accompanied by the civil dissensions of his own followers; so far from having it in his power to enforce the levying additional assessments, that he fell infinitely short in realizing the amount of those already established. Even of the jumma toomary in 1149 Bengaleh or A. D. 1742-3, no more than Rupees 64,52,433 were collected; and it may be useful here to observe, that the estimate of the same year's deficiency, chiefly occurring in the districts overrun to the west of the Ganges, near 22 lacks were placed to the account of Burdwan. In the succeeding seasons, the loss of ordinary revenue was much greater; in so much that when Aliverdi, thus harrassed from abroad by a barbarous powerful enemy, or distracted at home through the defection of his Patan leaders, endeavoured to avert the threatened vengeance of his nominal sovereign, by a show of submission to the imperial authority, then backed with the military power of Sefdar Jung, the vizier, in the promised future payment of half the royal income of the soubah, stated at fifty-two lacks, we are inclined to believe, that this might have been then, the utmost of the annual medium receipts of the khalsa shereeka, and if to this be added three-fourths or 16 lacks of the permanent Soubahdarry abwabs, at the same time forthcoming, we shall probably have ascertained nearly the whole effective unappropriated land-rents of the country, regularly collected during the term of the Mahratta depredations.

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What the amount of extraordinary temporary exactions might have been from the principal zemindars, such as those of Rajeshahy, Dinagepoot, and Nuddeah, whose jurisdictions, situated for the most part of the east of the Ganges, were not liable to be ravaged; it is impossible to estimate with sufficient accuracy, at this distance of time. But considering their reputed affluence, the indulgence shown to them, particularly in the forbearance of a justabood valuation of thier respective levies from the ryots, in the name and behalf of the Soubahdar, spurred by the pressing exigencies of the occasion, and supported by uncommon personal ability to enforce his will, a large sum may reasonably be allowed. Nevertheless, calculating the difficulty of obtaining such casual aids, drawn forth at all times in Hindostan solely from apprehension of, feeling, otherwise, the wrathful iron rod of despotism, so very different from the patriotic sentiment of freer countries, which yield a voluntary contribution to the State in the day of need, we cannot think ourselves authorized in stating his pecuniary sources of every kind annually productive of more than 80 lacks of rupees; which however economically administered, with the expenditure of his original private fortune, accumulated in Bahar. The wreck of Sirfraz Khan's, though undoubtedly much overrated by a contemporary Persian historian, at five krore in plate or jewels, with thirty-eight lacks in money savings from the returns of his own jageer, and the military aid of all the other great munsudars or provincial feudatories of the Crown of Delhi, subject to his authority, enabled the fortunate vigorous genius of this man to overcome apparent insurmountable difficulties which opposed his first outset in the career of usurpation, to resist successfully, under a variety of disadvantages for near ten successive years, the utmost offensive force of the Mahrattas, in the very zenith of their power, and then the most formidable warlike nation of India, exasperated at the insidious Mussulman policy of their opponent, in the treacherous murder of some of their ablest leaders; and ultimately to establish a virtual independent dominion, eventually transmitted to his posterity, in exclusion of the ancient rightful sovereign, throughout the vast invaluable territory composing the once united Viceroyalty of Bengal, Bahar, and Orissa, excepting that portion of the latter soubah lying south of Subanricka, relinquished to his predatory invaders as the price of tranquillity, or more properly a guarantee for secure enjoyment in the rest of his possessions; yet ostensibly only as a loyal compensation for the impotent imperial concessions to the demands made by these freebooters, in the insolence of their triumph over the feeble declining authority of the house of Timour. It was not then, till the year 1751, a twelve month after the complete restoration of peace, that Aliverdi, besides the amount of the former territorial assessments, found it expedient, as no doubt he thought it proper, in imitation of his predecessors, to levy similar additional imposts. To such even, as admit in speculation the vast fertility of India, and that the transient calamities of war are felt in general there, more slightly than elsewhere, by a people of few wants, poor in substance as in spirit, while operating subsequently only as a respite or fallow to the soil, give fresh vigour for the more abundant reproduction of yearly fruits; it may appear rather extraordinary, that so immediately after the conclusion of a long predatory war, the lands should still be able to bear further financial operations. But to those who more perfectly understand the circumstances

of the country ; how light the original burthen imposed by Government on the peasantry, comparatively with those of other nations, and of the increased authorized exactions since, proportionably to the influx of the signs of wealth ; how easy the process of cultivation, yet how abundant the returns of a double yearly harvest ; how sure and constant the protection given by the most savage enemy to the truly useful labouring husbandmen, enjoying the ready uncommon advantage of a never failing stock of cattle, at all times preserved from harm through the veneration of the superstitious Hindoos, and so providentially nourished by the political bounty of the State, in allowing the use of a free unbounded pasturage ; to such reasoners, aided by local or practical experience, the immediate capacity of the lands to bear the weight of the new assessments, on this occasion, laid on the several zemindary jurisdictions of Bengal, will scarcely appear problematical ; and instead of being considered onerous to the ryots, would perhaps rather have been thought a judicious spur to quicken their industry, if the distribution of the additional burthens had been made agreeably to the forms and known measured standard of territorial subdivisions, instituted under the imperial Mogul Government. However this may be, Aliverdi, began his peaceable career in finance, in 1158, A. B. by the establishment of the

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• ADWAR.

6th. CHOUT MAHRATTA ;—The well-known tribute exacted by the Mahrattas from the Moguls, and which at this time afforded a pretext to Aliverdi Khan, in common with other Soubahdars, to levy an additional assessment on the Khalsa lands, was first formally acceded to A. D. 1717, by the Nizam or Viceroy of the six Soubahs of the Deccan, in the reign of Furrokhseer. It originated about ten years before through the wantonness of anticipated prosperity, in rebellious warfare with the falling Mussulman sovereignty, by the demand of a *sirdesmooky* of ten per cent. on the gross collections of the royal exchequer throughout the Peninsula, to be levied immediately from the *desmooks* or chiefs of districts, being the zemindars of those southern provinces of Hindostan. The great Alemgeer, however, did not admit even of this small encroachment on the imperial rights ; though in his last illness, he certainly foresaw the approaching weakness of the State, by the distractions of a disputed succession to the throne, which might make a still greater sacrifice necessary. Accordingly, when the event of his own death, with the other operating mischiefs apprehended, gave freedom to the captive Sahoojee Bhoosla, lineally descended from the famous Sewajee, originally acknowledged chief of all the Mahratta tribes, Daoud Khan, then acting as raib to Zulfe-car Khan, the first appointed Soubahdar of the whole Deccan, agreed to the payment of the *sirdesmooky*, and appears traiterously to have purchased, for private ends, the friendship of the young enfranchised Hindoo leader, by tacit acquiescence in the new additional exaction of chout or fourth, then begun to be levied from all the jageer lands, south of the Nerbudda. But it was not till the period before-mentioned, or in the Hejirah year 1129, that the latter claim was formally recognized by Syed Hussein Khan, Ameer ul Omrah, Bukhshi or Commander-in-Chief of the imperial forces, and then Viceroy of the Deccan, in behalf of the Emperor Furrokhseer, as the price of present forbearance or treasonable future support from a formidable banditti, who had been, on this occasion, instigated to disturb his Government, through

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the weak and jealous machinations of an enslaved monarch struggling to be free, while otherwise too important to control his own nominal refractory delegate. In the progressive decline of the empire, the same dangerous instrument was alike unsuccessfully used by the sovereign to reduce to obedience his proper usurping deputies; and from such repeated proofs of imbecility, the power of the Crown of Delhi was sunk below contempt in the estimation of a barbarous race, now swelled with pride in having shaken off the yoke of their imperious Mahomedan rulers. The demand of tribute was hence extended to the khalsa or royal portion of revenue; and, as if by way of retaliation, but more certainly from mistaken imitation of the Mogul policy in asserting the sovereign right to the rebba or fourth of the territorial rental of the conquered country, so the Mahrattas, a tribe of native inhabitants, affected to exact from the proprietary lords of Hindostan an equal proportion, under the denomination of chout, of their yearly landed income.

It was in satisfaction of this spurious claim, little attended to or compromised on easy terms, under the vigorous administration of the famous Nizam ul Moolk, and in conformity to the necessitous fatal system of Government lately adopted by the Emperor of Delhi, that Mahomed Shah, when hearing of the death of Sujah Khan, with the usurped accession of Aliverdi to the Soubahdarry of Bengal, feeling sensibly the consequent deficiency of yearly remittances of rent from thence, though at the same time incapable of recovering the rights of the empire with its proper force, then in a manner annihilated by the recent invasion of Nader Shah, had recourse to the worst, most fatal engine of State in employing the Mahrattas, by granting them formal permission, for what they might otherwise have in contemplation without such authority, to levy their exaction of chout on the newly dismembered provinces. Nevertheless, the self-created Soubahdar still carried on the farce of apparent allegiance to the Emperor. He expended the revenue of the country ostensibly in opposing ill-founded pretensions, so galling to Mussulman pride, or by him deemed derogatory to the majesty of his sovereign; but virtually and in effect, to establish for himself a dominion independent of that superior, whose interests he affected to maintain. The issue of this contest hath already been mentioned. The greater part of Orissa was relinquished to the foe, publicly, as a compensation for their too powerfully supported, though unjust demand, or in acquittance of the royal acknowledged debt; though truly and more properly, a necessary sacrifice for the attainment of peace, and to secure the larger remaining portion of usurped possessions, from the future attacks of the only formidable enemy then to be apprehended throughout the dismembered members of the Mogul empire. But in the spirit of modern Hindostany half efficient soubahdarry policy, Aliverdi did not neglect that opportunity of indemnifying himself for an unavoidable loss of territory, by levying an equivalent assessment on the other provinces subjected to his Government, on a pretence so specious as the sacred mandate of imperial authority, and on grounds so popular as the ease and tranquillity of the great mass of a naturally timid people, who were filled with the utmost dread and horror of the continuance of the savage Mahratta war. At the same time, the contribution to be raised would have appeared infinitely short of the actual capacity of the lands; while the corruption, fraud, and chicanery of despotic agency, rendered a husta-

bood investigation, to ascertain the proper regal dues, proportioned to an extraordinary influx of factitious wealth, always an expensive, oftentimes an oppressive operation; and, however comparatively prompt in execution might be the decrees of arbitrary sway in ordinary, every such well-conducted financial measure must inevitably be extremely tedious, on account of the forms or numberless checks requisite to restrain the utmost moral depravity, and therefore ill suited or seldom adopted under the temporary views with the usually precarious personal tenure in eastern sovereignty.

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We should, however, be careful here, not to confound the real tributary exaction of chout demanded by the Mahrattas, but never paid nor intended to be paid, by Aliverdi, from the nature of the impost now in question, actually levied by that usurper, under such denomination and pretence, in addition to the preceding rental of Bengal. The former, if complied with, would in fact, as it was really in form or in amount, have been a tax of four annas in the rupee, five shillings in the pound, or one-fourth, as the technical Hindoo term implies, on the royal proprietary territorial income of Hindostan, according to the old and only universal known valuation of the 12 soubahs north of the Nerbudda, ascertained under the administration of Toorel Mull in the reign of Akbar. Whereas the latter, was merely an internal operation of finance, or proportional assessment on the lands, corresponding virtually in every respect with those already established by former Viceroy, and being only about one-seventh of the ausil jumma of the Khalsa portion of territory, while extending universally to all the districts of the soubah, may be regarded, though by far the most considerable of all the abwabs, as the best authorized formally under legal sanction of an acknowledged sovereign, or actually in the expedient policy of the ruling administration; the least oppressive to the people in general as founded in apparent necessity, notoriously ascertained in the amount, or capable of being apportioned by every individual ryot to the total of his original rental, and only exceptionable, in being levied by indefinite zemindary jurisdictions, instead of measured districts, which alone could be effectual, and were instituted for the express purpose of equalizing throughout the smallest territorial subdivisions, in the utmost practical detail the royal revenue, as well as restraining, as much as possible, the incorrigible propensity of the superior official land-holders to oppress the subordinate peasantry, whenever vested with the least discretionary power to distribute internally their respective portions of the whole yearly demand on the country. The net annual bundobust of this assessment, henceforth invariably fixed in proportion to the jumma toomary, was Rs. 15,31,817.

ABWAB

7th. *ANUK*, &c. On the same principles virtually with all the other soubahdary assessments, this small additional one, was partially levied on the interior districts; but ostensibly, in order to conceal from the Court and people such usurpation of the great royal prerogative, it was originally established under pretence of real public service, to defray the expense of purchasing or transporting chunam or lime from Silhet, for the purpose of repairing the kella of Moorshedabad. We have included under this head, another trifling impost of the same nature, distinguished separately in the Nizamut duffter by the title *Kimut Kheshtigour*; being a mean exaction to answer the charge in-

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curred in barbarously dismantling the venerable remains of the ancient city of Gour or Lucknowty, undoubtedly the Palybothra of the Greeks, and once the capital of the better part of Hindostan, as well as of Bengal; and conveying from thence, a particular species of enamelled bricks, surpassing in composition the imitative skill of the present race of the native inhabitants.

The former principal article of ahuk or chunam, and of which near three-fifths were levied from the zemindaries of Rajeshahy, Dinagepoor and Nuddeah, amounted to the annual sum of ... 1,84,140

The latter perpetual assessment for carriage of Gour bricks, was limited to the territorial jurisdictions of a few neighbouring land-holders, in the yearly distributed demand of 8,000

Forming together, an object to Government of ... 1,92,140

ABWAB.

8th. NUZZERANAH MUNSOORGUNGE, was, in like manner an arbitrary imposition, vicious in mode or principle, yet extremely moderate in amount; considered as an assessment proportioned to the aasil jumma and subsequent increase in the pecuniary value of the same rated lands, being confined in the present instance, to the larger interior zemindaries, particularly that of Rajeshahy, which was charged with at least one-fifth of the whole burthen. It originated in the dotage of Aliverdi, through a weak concession to the extravagant folly of his favorite adopted successor and grandson Suraja ul Dowlah, of infamous tyrannic memory. This designing profligate youth, in the view of securing indulgence in the most vicious pleasures beyond the sight of control, had erected, and nearly finished, at a convenient distance from family observation, an expensive mansion environed by an artificial canal, denominated Heirajul or the Lake of Diamonds. When the building was nearly completed, the old Nabob was invited to survey the structure, and whether by a concerted scheme of both parties, or alone, the wanton audacity of the young man, suffered himself to be locked up in one of the apartments, most exposed from without to the views of his officers and attendants, among whom were the vakeels of some of the principal zemindars; and as it was pretended, could only be released on the express stipulation of granting a pecuniary aid to be levied on the districts of such zemindars present as should be most willing to contribute towards ransoming a despotic ruler from mock imprisonment, or purchase the future favour of an heir apparent by slavish gratification of his passion. In truth, at all times the landholders of India seldom wanted any other stimuli than natural depravity, propensity to oppress, or their selfish interests, when a favourable opportunity offered of increasing clandestinely the burthen imposed on the inferior peasantry, beyond the proportion formally authorized under the sanction of Government. This perhaps, of all such occasions, was the most suitable to their views and wishes; therefore, most cordially embraced with promptitude. The Soubahdar was released, and in addition to the extorted favour, voluntarily conferred on his grandson the privilege of establishing a gunge granary or market, productive of a considerable sair revenue in the neighbourhood of his new dwelling place, henceforth denominated Munsoorgunge, or the storhouse of the victorious, in allusion to one of the titles of Suraja ul Dowlah, as well as of this artful trick of pleasantry, in which he is

supposed to have outwitted the craft of more experienced ago. The average amount of this further increase of the land-rent of particular zemindaries, permanently established and consolidated with other assessments, was Rs. 5,01,597.

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This being the last financial operation of Aliverdi, made up the total of Abwabs levied in the period of his administration, terminated with his life in 1756, 22,25,554 Rs. which, with all the former soubahdarry exactions, being nearly as much more in addition to the ausil toomary padshahy, inclusive of jageers, should have constituted a yearly revenue of Rs. 1,86,44,067. But it hath been observed in the Government of Sujah Khan, a dangerous innovation had been made, expressed by the terms teshkhees-jummabundy, admitting, contrary to the ancient rules of the empire, a reduction to be made in the amount of the original standard valuation of the lands. Though this, in the beginning, was too inconsiderable to merit attention, in process of time, it involved a prodigious defalcation of the royal income; partly on the justifiable grounds of dismembered territory, such as the Circar of Odeypoor or Tipperah, and the chucklah of Bunder Balasore, recently ceded to the Mahrattas, with some other districts in possession, of former estimated worth, since become really waste or unproductive. The deficiency was chiefly however on fallacious pretences, through the chicanery of intermediate and inferior Agents, who are ever prone in this country, to avail themselves of the least discretionary latitude to abuse their trust at the expense of the sovereign, and more especially to break through all fixed standing rules of policy or form, which are the only difficult thorny fences capable of restraining a natural propensity to speculation. In less than 30 years from the first introduction of this pretended necessary correction of the toomar jumma, a reduction of about ten lacks of rupees was made in the annual settlement from the khalsa portion of rent when established formally at a crore and nine lacks of rupees, besides the usual mofussil expense of muscoorat, fixed at a lack and seventy-six thousand, allowed to the zemindars, with other officers of Government, at the close of their yearly accounts. So that, to estimate accurately the soubahdarry revenue of the period now under consideration, so much should be deducted from the aggregate of what hath been assigned to Aliverdi, if we had not reason to suppose from the particulars of one year's collections, and the known contingent nuzzeranah ever forthcoming on grants of zemindary sunnuds, that his actual receipts for the last five years, fell little or nothing short of the sum stated; to which were we to add, the ascertained keffyet or profits of Shahamut and Soulet Jung, his nephews and sons-in-law, arising from the improved rental of the rich fonjedarries of Dacca and Purneah, bestowed rather in the view of affording a personal maintenance to themselves, than supplying the public exigencies beyond the antiquated stipulated dues of the exchequer, we might then fairly and moderately calculate the net territorial income of the whole Soubah of Bengal at two crore fifteen lacks of rupees. Finally, in respect to the probable treasure accumulated at the close of the same usurped administration, considering the extraordinary expense of almost ten years' warfare with the Mahrattas, and the consequent diminution in that time, of the realized rental of some of the districts west of the Ganges, that although the remittances to Delhi had been wholly suspended, even for the last five years of peace, yet as a largely increased

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military establishment had nearly absorbed a sum equal to the customary tribute before sent thither, and serving henceforth only to increase the fund of provincial currency or quicken interior circulation; it may be conjectured with all the political certainty which perhaps the occasion now admits of or requires, that the total of effective wealth left by the usurper to his immediate successor, did not exceed two krore and a half of sicca rupees.

ADWAB COSSIM KHANY.

The long years of Suraje ul Dowlah's tyranny, after the death of Aliverdi, as well as the feeble substitute administration for the three immediately following of Meer Jaffier, raised formally to the Musnud by the power of the English, were alike unproductive of any increase or improvement of the public revenue. Nor yet are we to ascribe either to the financial abilities or disinterestedness of Meer Mahomed Cossim Ali Khan, the large additional imports, keffiyet or profits now to be introduced under his name, as having been first publicly ascertained, and carried to the credit of the khalsa shereefa, in the short period of his powerfully supported, though wholly dependent, soubahdarry rule of three years, commencing in 1760. The foundation of these territorial advantages, accruing to the State, was laid in the famous institutions of Akbar, by fixing permanently the proportion of yearly produce to be forthcoming from the tanantry to the imperial sovereign, as sole proprietor of the soil, according to a regular husbandry, or valuation by measurement of land, with a comparative view of former and actual sources of the annual income, which repeatedly corrected by the similar prescribed operations of future years, was intended ultimately to reach a practical standard of political perfection, in ascertaining the equitable medium assessment, suited to the capacity of the country and people, at the same time, reasonably sufficient for all the legitimate purposes of the established Government; and thereby leaving to all subsequent administrations, barely the merit of common intelligence, the simplest honesty, or interested fidelity in a delegated trust, when, after having brought into the treasury the last daum of rent legally collected from the ryots, with the authority or under the implied original sanction of the State, the regal dues of revenue were increased to the utmost amount, proper or expedient to be realized.

In truth, Meer Cossim, as well as most of his Mussulman predecessors in office, seem to be alike ignorant of the first elements of financial knowledge; and were not even pretenders to the equivocal probity of intendants, as sometimes occurring under despotism. It is not however to be inferred from hence, that they were destitute of the very moderate share of natural talents requisite to qualify themselves for this most simple, easy, important department of Indian administration; and with less justice, are they to be specially accused by any individual, possessing better opportunities of instruction in an age of philosophic reasoning, confined to a more enlightened quarter of the world, if wanting political discernment or sagacity to distinguish the excellence, and adhere to the spirit of the original equitable institutions of the Mogul empire, they have suffered these, in great part to fall into disuse; or if availing themselves with less effect, more oppressively than might otherwise properly have been done with a fuller understanding of established civil rights and the nature of a fortuitous influx of specie, when claiming by no fixed measured rule, but arbitrary

indefinite expediency, the sovereign's share of such factitious wealth, they appear to have been altogether unacquainted with or indifferent to, the causes productive of the change perceived, and of which the influence unforeseen by the ingenious framer of the actual revenue system of Hindostan, could not have been admitted in the estimated amount of immediate or future sources of the public supplies, however applicable to all times and every possible contingency, are the leading principles of his theory, as well as practically simplified, in proportion as they are grand or universal to the meanest popular capacity.

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It is rather then to a vicious education, the sloth, natural depravity, and prevalent ignorance of the Mahomedans in the East, that we are to attribute generally any deficiencies which may occur during Cossim Alli's administration, in levying the established rents of Government by any other rule than the wise, equitable standard fixed by Toorel Mull, making due allowance for the extraordinary intervening accidental change in the nominal decreasing value of money, which, without such correction, as well in Bengal as all other parts of the commercial world, must prove an extremely erroneous medium of financial calculation for the two last centuries entire. At the same time, the few instances of his conduct in which he seems to have acted in conformity to the original system of Mogul policy in assessing the country, or may be said to have discharged faithfully the ordinary duties of a delegate, in bringing to light and public account, the clandestine receipts with private defalcations of subordinate Agents employed in the collections, must be ascribed not to a single virtue in his moral or political character, but wholly to the circumstances of his situation, rendered factitiously necessitous, through the wanton ungrateful ambition of shaking off the easy legitimate yoke of that power, which alone raised and supported him in his elevation, to the virtual soubahdarry, joined to the very inadequate formal sacrifice of territory to his benefactors, the real conquerors of the whole country in that small portion of it, hence denominated Ceded lands, with perhaps the little pecuniary gratification, stated at about 25 lacks, in the 3rd Committee Report to the British Parliament in 1773, bestowed on individuals of the then effective representative administration; while the summary violent means, terminating usually in the bloody execution of such native officers as had been concerned, sometimes only on suspicion, as principals or accessaries in the high misdemeanors of fraud, breach of trust, or embezzlement of the public money, punished always as the worst of crimes in despotic States, must be ever regarded with horror in christian contemplation of Meer Cossim's general character, however considered by his own partial brethren under the strongest prejudices of Mussulman education, as only the ordinary measures of all oriental arbitrary rules, when distinguished for tolerably vigorous policy, impelled by real or ideal necessity.

But to estimate the merits of the Government in question, as far as connected with our present subject, by facts and relative circumstances independent of vague controvertible opinion, it seems requisite to enter into some detail, discriminating the origin, nature or scope of the several territorial abwabs, at this time brought to public account, under the head of ~~revenue or profits~~; and hence, perhaps, as erroneously believed to have been in the first instance wholly imposed by Cossim Alli, as their influence is supposed generally to have been extended

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over all the Dewanny lands of the soubah, in exclusion of the portion ceded. These imposts were, with one inconsiderable exception, limited in local extent to the frontier provinces, originally till then imperfectly conquered, explored or assessed; and may altogether be classed under four distinct general heads, in continuation of the eight already assigned to former Soubahdars, beginning with such as belong properly or solely to the period under consideration, being two in number, and comprising about one-fourth of the total amount of assessments now to be stated; viz.

ABWAB.

9th. KEFFYET HUSTABOOD :—These denominated profits, or increased collections, on regular legal investigation and accurate ascertainment of ancient with actual productive sources of revenue, as implied by the compounded Persian word *hust-o-bood*, positively were confined to the two great zemindary jurisdictions of *Buerbhoom* and *Dinagepore*, under the following particular circumstances, necessary to be stated, in order to evince the propriety or the reverse of the formal additional burthen then authoritatively imposed.

Beerbhoom, already generally described. with all its ascertained dimensions from the year 1760, contains, according to Rennell, 3,858 British square miles, and is the fourth in magnitude of all the single zemindaries of Bengal, being next to Burdwan, in superficial measure, the most extensive. Of this area, near two-thirds (comprising all the lands among the hills west of Nagore, the capital, and still in great part jungly, uncultivated, or little known under the topographical subdivision name of *surhaut*, which is probably a corruption of the Persian word *surhud*, boundary of marches, as applicable to the local situation of the district) were, (from the first financial arrangements of Toorel Mull, and subsequent improvement of Jaffier Khan) assigned over for the maintenance of some thousands of burkendauzees, matchlock men, or native Hindostany militia, appointed to guard the frontiers towards the barbarous unsubdued Rajahship of South Behar, then confined the wilds of Palamow, Rangur and Currickdea; while the remaining portion of territory was alone productive to the state of yearly revenue, rated in the ausil jumma toomary, khalsa and jageer, Rupees 3,77,645; exclusive of all mofussil expenses, with the ordinary establishment of chakeran, servants, or village Peons; everywhere necessarily kept up by Government, for the business of the collections. But the zemindar, a Mussulman of the warlike and proverbially treacherous Patan race, soon found out the importance of the station in which he was placed, to favour princely independence, when the distractions of the Mogul empire, or feeble divided administrations of usurping Soubahdars, awakened the dormant passion of unlawful ambition. The militia corps were gradually formed of soldiers of his own tribe, seldom wanting in fidelity to their proper chieftains, however much the reverse, under alien leaders: and thus perceiving himself at the head of what, comparatively with the whole military strength of the soubah, might be deemed rather a formidable force, when considered as a body of feudatories, acting on a principle of personal attachment, as well as on the more common interested one, of mercenary troops, in a frontier province of great extent, unexplored and difficult of access, with considerable internal resources in men and money, subject only to the weak control of a delegate, who had, in some instances of his own conduct,

set an example of disrespect for constitutional authority; so, it was as natural for even the farming land-holder of Beerbhoom under such circumstances, to endeavour to withdraw all allegiance from the legal sovereign, as the task proved easy after the death of Jaffier Khan. The consequent loss of revenue, however, was less felt, than the political disadvantage of dismemberment of a territory which commanded all the leading passes direct from bordering foreign independent countries, when in the Government of Aliverdi, the Mahrattas found their way into Bengal through this district, by the treacherous connivance of the refractory zemindar. Its re-annexation became, therefore, an object of the first importance immediately after the conclusion of the war; and under so vigorous an administration, was soon partially accomplished, with an increase of Rupees 68,223 on account of the abwabs, khasnoveessy and chout, in addition to the ancient established jumma. But the complete reduction of the rebellious superintending farmer, who in the period of his independence had grievously oppressed, by means of his foreign Mussulman soldiers, the native inoffensive Hindoos, composing the body of peasantry and manufacturers, was reserved for the Soubahdar of Cossim Alli, when pressed by his proper exigencies, and supported by the power of the English, there could be no cause besides imbecility or the basest corruption, in not vindicating a fundamental indispensable law, by wresting the sovereign rights from the hands of a petty tyrannical usurpers, and restoring provincial subordination with interior financial order, agreeably to the old standing moderate rules of the Mogul empire. Accordingly, the militia establishment was in great part reduced, and the assigned lands resumed by Government; which, together with the result of a local scrutiny into the yearly receipts of rent from the ryots throughout the rest of the district, enabled the Soubahdar to form an equitable standard for the future assessment of the whole territory, on the prescribed and only solid foundations of a proper settlement, technically understood by the word, hustabood, indicating a comparative view of former and actual sources of gross revenue. If there should appear a deficiency in the reform of the first most essential object of Eastern policy, unparticipated military power on this occasion, it ought to be remembered that the relative position of Beerbhoom, from being a frontier zemindary of the same dominion, was not wholly changed, until the more recent conquest of the British arms, of the bordering dependencies of the Soubah of Behar on the west; and if a larger increase of annual income might have been expected from the old rated lands chiefly in consideration of their ascertained superior worth, or perhaps in small degree, on account of the valuable commodities of iron, coal, and tesser silk, in a manner peculiar to this province, besides the other more ordinary productions of Bengal, we are to recollect that the two former articles found chiefly on the surface of the ground, and the latter formed abundantly in the woods by a caterpillar feeding on the bere and saul tree, instead of the mulberry, afford more than a presumptive proof of general poverty of soil, or at least the imperfect state of cultivation. However this may be, the net additional revenue accruing to the exchequer from the whole of Cossim Alli's financial operations in the district now in question, and brought to public credit under the head of keffiyet hustabood, did not exceed ... Rupees 8,96,275

DINAGEPOOR, another of the greater single zemindaries, being 3,519 square miles in extent, and the next in inferior

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size to the preceding one, was, under circumstances somewhat dissimilar, rated exactly on the same principles of assessment from a hustabod valuation of the yearly collections, made by the land-holder in the name and behalf of Government, but for the most part fraudulently kept by himself. The address and corrupting arts of Ramnaht in preventing a strict local enquiry into his actual receipts of revenue, by anticipating the public demands with what might have the appearance of a voluntary pecuniary aid, if still practised, had now lost their effect. The district being originally a frontier towards that part of the then unconquered Raj of Cocch Beyhar, since called Rungpoor, was little known and lightly assessed; for even after the accession of the rich pergunnah of Suntose, with other lesser portions of adjacent country, the ansil toomary of all the jageer and khalsa lands, included in the whole jurisdiction, amounted only to Rupees 7,54,215, while the total of abwabs levied on that jumma, and carried to public account, until the period now under consideration, did not exceed 3,31,823. Considering, therefore, the vast enlargement imperceptibly or better ascertainment of territory towards a foreign frontier to be reckoned, exclusive of the more recent better known acquisitions, at least one-third of the present area of the zemindary entire; the effect of interior visible improvements, either real, through increased cultivation, or fictitious, by a reduction in the value of specie, but all in consequence of resuming the towfeer or profits arising on a part of the jageer lands; so the additional keffyet, at this time, brought to the credit of the Soubah, and before, clandestinely withheld by the farming land-holder, may appear very moderately rated in the sum of Rs. 5,76,324

Total advantage resulting from the proper hustabod investigation of Cossim Ali, during the whole period of his administration Rs. 14,72,599

With such as have formed erroneous conjectures of the relative civil rights of the sovereign proprietor and intermediate zemindar or tenant of the soil in India, and should be inclined to draw general conclusions of past or present impoverishment of the country, rather from an actual derangement in its finances, than any circumstantial adduced proofs of the existence of the more material fact; it may be difficult to establish a belief of the moderation of the two preceding articles of assessment. Yet, perhaps, an apt comparison of sufficient notoriety occurring in the state and periodical improvements of the zemindary of the pergunnahs about Calcutta, may have some influence. These lands, extending over, for the most part, a salt marshy surface of only 882 square miles, alone capable of producing rice, the meanest, unprofitable, however essential, article of Indian culture, were rated on the partial, more recent hustabod of Jaffier Khan in 1722, to complete his famous original rent-roll of Bengal, at the toomary jumma of Rs. 2,22,958, as hath been already stated, or may be proved by reference to the Company's sunnuds, as formal official land-holders for that portion of territory, considered by some to have been really acquired in sovereignty in 1757, but of which the Crown rents specifically were

assigned by Shah Alem, in *sycurchal* jageer to Lord Clive. In the very moment of acquisition, the proportion of all the soubahdarry assessments afore-mentioned, and till then regularly levied throughout the several subdivisions of this henceforth united district, in addition to the old standard revenue, amounted to Rupees 3,32,078. Eighteen months afterwards, the aggregate of rents actually collected, being better ascertained, were farmed, by public sale, to the highest bidders, for Rupees 7,65,000 ; and yet, only three years subsequent to the period of Meer Cossim's administration, were calculated as being found in great moderation, really to exceed 14 lacks of rupees per annum, on the minute authoritative enquiry of one of the best and ablest of our English Governors in Bengal ; a gentleman, who, with great experience, possessed peculiar talents in finance, and having the most favourable, with the earliest opportunity of acquiring genuine information, touching the nature of the ordinary sources of indian revenue under the Mahomedans, the principles on which it was annually collected, forming part of the laws and usages of the country ; joined to a perfect understanding of the character of the natives ; had not only the ability and inclination thus to improve the fund of his proper knowledge, but also the virtue of making it practically beneficial to his immediate employers, while in office, or afterwards in speculation render it useful to the nation at large, if there had been a suitable disposition to receive and profit by his published instruction or formal declarations before a Committee of the House of Commons in 1772.

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Nevertheless, by some it will be said, that the population of his territory has greatly increased under the more immediate lenient free administration of the English ; and in respect to the town of Calcutta, the observation must be allowed to be well-founded, particularly during the arbitrary Government of dependent Mussulman Soubahdars. But it by no means follows, nor does it appear in fact, that such fortuitous accession of inhabitants were either of the industrious, more useful, classes of people ; or as ordinary subjects, contributed in any degree, to the improvement of the neighbouring lands. They were for the most part, rich individuals, with their trains of idle, hiring dependants, who fled from the terrors or necessary severity of their proper laws, to find a secure asylum for their persons and fortunes, under the universal indiscriminating protection of the British flag ; without even conferring the equivocal benefits of luxury on the sheltering power, or perhaps having added a single plough to the culture of any of the 24 pergunnahs ; besides the garden ground of the capital, the amount of which we have therefore deducted from the two last periodical rentals specified ; though it may be proper on our part to assign the probable cause, that they could with greater convenience and economy be supplied in all the scanty wants from the opposite shore of the river Hooghly, or through the same commodious channel, on equal terms, from almost any more distant part of Bengal.

On the other hand, such as have adopted the erroneous opinion of the existence of great territorial proprietary interests in India, separate or independent of those of the sovereign, might attribute the extraordinary increase of the Company's denominated proper rents, to the union of the rights of both prince and land-holder in the same body ; if Bardwan and the lesser distinct zemindaries of the Ceded lands, did not exhibit instances of improvement, under the same form of superintending administration. Moreover, we apprehend it might

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not be very difficult to prove, that on the acquisition of the Calcutta pergunnahs, the many higher occupants of the soil, distinguished as *chowdries* or *talookdars*, and thence forward united under one superior jurisdiction; instead of losing any of their former legal advantages, gained considerably by the change in the clandestine appropriation to their own uses under the heads of *Baqee Zemeen*, *Bermooter* or *Bramin* charity lands, not only a compensation for their *russoom* of five per cent. and other lesser official privileges annexed to the royal collections, of which they were exonerated formally, by the same power that bestowed them conditionally, but also tripled the former specified extent of their *nancar* on real family estates, set apart by the indulgent sovereign for their proper maintenance, when at any time, they should be so deprived of their Commission as receivers general. For it is notorious that even to this day, there is a greater portion of ground within the district now in question, held under such fraudulent, unauthorized, and perfectly novel title of charitable donation, than ever was conferred throughout the whole of Bengal in all the usual known forms of granting similar endowments, agreeable to the laws and constitutions of India, as established by the Moguls; and perpetuated under every other succeeding regular Government still existing in their dismembered empire, either from necessary adherence to the implied terms of a formal transfer of dominion, or voluntary adoption of the only system of jurisprudence universally acknowledged and revered, by the great mass of the people ruled. Though at the same time, it is perfectly consistent with our belief, that there may be upwards of forty lacks of begahs, each to be valued on a medium at a rent of two rupees per annum, standing at this moment and ever since the cession of the Dewanny, but certainly not before, on the accounts of alienated lands from the soubah, by zemindars or others, thus treasonably assuming the highest regal prerogative, in issuing unlicensed *kunnuds*, denominated *Bermooter*, as well as those in great part called *Deowuttir*, *Beshnowuttir*, *Peerooter*, with a variety of such other like fraudulent Hindoo forms of grant, entirely foreign and new to the actual legislative code of the country. But however this may be, to resume our subject and finish the view of territorial assessments in Beerbhoom and Dinagepoor, after the financial operations of Cossim Ali in 1763, compared with those of the Company in their proper district of Calcutta, only three years later, we have only to observe further, that the lands of the latter, have since in great part been restored, with all the old annexed privileges, to their former zemindary possessors, or as many of them as could be found. Yet such is the difference between true practical well-founded local knowledge, and the doctrines recently promulgated in Europe respecting the proprietary rights and uses of the soil in India, that if a demand had been made, by those reinstated land-holders, of the whole or a participation in the increased rental of the pergunnahs, during the period of their suspension, there probably is not a man in Hindostan, or any that hath been there long enough to observe the most remarkable customs and common usages of the country, who would not have considered it, rather as a sure indication of premeditated rebellion, than either the effect of ignorance, presumptuous folly, or a mistaken notion of rights so notoriously vested in the sovereign. At the same time, in respect to the inferior tenants, or real occupant cultivators of the land, paying the yearly rents of Government (notwithstanding the Company's zemindary was assessed proportion-

ably to the rest of the soubah, even before 1763, as well as in the ausil jumma, as amount of subsequent abwabs; and that the aggregate of both hath been since, or rather in the space of three or four years afterwards, nearly tripled by the hustabood investigations, and consequent settlements made by British Collectors) we dare aver, that there is not in Europe a body of peasantry happier, more lightly taxed, comparatively to their proper natural wants, or the actual capacity and income of their farms; (continuing still to think themselves so, though within the verge of an English Supreme Court, instigated by all the harpies of the law to complain) while the demands of the Circar or state exceed not its legal established due (of one-fourth of gross territorial produce) than the ryots of the 24 pergunnahs of Calcutta, however thinly peopled, poor in culture, confined in extent, yet largely assessed, the whole district may appear, in comparison with Beerbhoom, Dinagepoor, and almost all the other zemindaries of Bengal.

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ABWAR.

10th. SEEF SICCA $\frac{1}{2}$ Anna.—This perhaps, of all the proportional abwabs of the soubah might be deemed comparatively the most reasonable in principle, and moderate in effective operation, if the nature and extent of the original assessment had been properly made known to the people at large, and strictly adhered to, by the officers of Government; but under different circumstances, hath become an intolerable grievance to the country, as it is, under similar mismanagement, one of the most fertile sources of the peculation and fraud of intermediate pecuniary agency throughout the whole of Hindostan. Such was the extraordinary influx of silver into the commercial parts of the empire from the reign of Jehangeer, that the Mogul coin of rupees newly struck, each varying in the established standard of fineness in different periods from $11\frac{1}{2}$ to 10* masheh weight, began immediately to lose something of their legal value, when thrown into circulation, (whether for the purchase of the necessaries and luxuries of life, or the higher prized or baser metals serving as concurrent mediums of exchange) which with the associated irremediable chicanery of shroffs, soucars, or Hindoo bankers, in counterfeiting, clipping, debasing money, enhancing or depreciating its relative worth in the markets, as it suited their particular purposes, made it at length an object of Government, to find some remedy to a disorder of such magnitude. Accordingly, since the time of Alemgeer (after its continuation in a long series of years had been sufficiently observed, to calculate and prevent its probable further progress, however ignorant the ministry of that monarch may have been of its origin and temporary duration, in the discovery of the exhaustible mines of American treasures, to devise a more radical cure) it must be allowed that at least the only effectual palliative was applied in ordaining an annual recoinage, and lowering arbitrarily the value of the money before in circulation, so

* These variations in the standard weight of fine silver in the sicca rupee, were probably another state operation, carried to the greatest length, in the reign of Alemgeer, to remedy the inconvenience of shroffage and the decreasing worth of the coin in actual currency, by ordaining the

payment of wages to all the civil and military servants in the sicca, henceforth usually struck throughout the empire under the denomination of ellahee, from 10 to 10 $\frac{1}{2}$ masheh weight, including about 103 parts of 116, into which the Bengal rupee is divided.

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opportunistly, and at such a rate of batta or exchange, as should not only be an indemnification for all the charges of the mint, but be productive of a considerable income, under the head of duties to the exchequer, which was ultimately to receive into its coffers, most of the cash in currency, after having been subjected to the touch, and deducted profits of intervening shroffs, who, being perhaps the original projectors of the scheme, have ever since been, the necessary Agent copartners of the State, in realizing its territorial revenue. Accordingly, in Bengal, soon after Jaffier Khan had removed the seat of administration from Dacca to Moorshedabad, he appointed the house of Jaggut-Set, sole managers, in the first instance, for the receipt or transfer of the kists, or monthly instalments of rent coming in from the country, in the different species of circulating money; and the system of a yearly recoinage having been adopted, it was further instituted, that the sicca rupee of nearly the present standard of about $7\frac{1}{2}$ D. W^{ts}, should be reduced gradually in value, from the proportion of 116 to 111, in the course of three years, after one of undiminished legal worth, within which the greater portion of the silver coin in use, it was calculated would be brought again into the mint to be restruck, and thereby yield a stated advantage to Government, exclusive of charges of about 2 per cent. estimated to produce in the total annually, rather more than three lacks, after having been subjected to the operations of shroffage, which were to absorb all the rest of the stipulated profitable reduction of near five per cent. except what was necessary to make up any real deficiency in the weight of the coin, in the short interval of its circulation, or defray the unavoidable expense of recoinage. On pretence of the loss sustained, in consequence of the arrangement by the zemindars, and other revenue officers, through whom, of course, the mofussil collections were paid into the bank, these subordinate intermediate Agents, exacted secretly from the inferior ryots the whole and usually a larger discount than was established for the benefit or convenience of the representative sovereign; but on a plea of indemnification, entirely groundless, (for if they only performed to do their own proper engagements in the capacity of farmers-general, for payment of the Dewanny rents within the year, in sicca rupees so denominated, being only considered as of standard value, when struck and issued in the same revolving period of the king's reign) no serf, batta, or disadvantage of exchange was to be incurred. Cossim Ali detected the fraud of his proper officers; and probably establishing it as a proof against them, of their knowledge of the real capacity of their territorial jurisdictions, to bear a larger assessment within the rebba, or stated dues of the exchequer, than they admitted in the annual settlement of the bundobust, endeavoured to correct the abuse, by realizing the amount of such extra collections in future to the State, and fixing invariably at a moderate rate, like the other soubahdarry imposts, a demand which was before entirely arbitrary, at the discretion of zemindars; therefore certainly grievous to the peasantry. Such appear to have been the original nature and principles of the abwab, one and a half anna under the denomination of serf on each rupee, of what, by mutseddy craft, might have been termed the khalsa jumma, which varying unfortunately in amount, in consequence of successive financial reformations, from about 48 lacks, being the proportion of the ausil toomary of Toorel Mull for the division of Dewanny lands, to upwards of two krore of rupees, forming the increased assessment of the present

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day; still left a latitude to Collectors, under the negligence of any ruling administration, to exact a percentage on the one or the other sum, of more than nine rupees in the hundred, though the former capital was evidently that in contemplation, as may be denominated arithmetically, by proportioning the total authorized medium produce of the assessment at its fixed, specified rate of $1\frac{1}{2}$ annas; or when applying it by calculation, as with more propriety, ought to have been at first done, to the then khalsa Dewanny portion, being about 90 lacks of the true effective ausil jumma of the soubah, corrected by Jaffier Khan in 1722, and alone in common use, we find the ascertained defalcation of five per cent., before clandestinely levied on the standing rental of the county on pretence of an equal loss of batta, by the annual recoinage, pretty nearly balanced, and henceforth brought to public credit, under the head of the present assessment always limited by legal estimation, in the medium amount of ... Rupees 4,53,448

Thus making the total of Meer Kossim's proper imposts
only S. Rs. 19,26,087

It may further be observed, while treating on the subject of coinage, (one of the highest prerogatives of royalty, and perhaps the most delicate branch of regal administration, to be managed or even touched practically, in commercial states) that as the officers dependants, tradesmen, and servants, forming the civil and military establishments of Government, were to receive their salaries, gratuities, or disbursements, calculated generally to absorb the whole revenue of the soubah, in an inferior species of rupees called ellahee siccas, (varying from 10 to $10\frac{1}{2}$ masheh weight in pure silver, and forming still the legal current money, struck throughout the rest of Hindostan, except Bengal, in the proportion of 108 to 116; as in the mints of Oude, Allahabad, Hyderabad, Arcot,) &c., so, if the more valuable denomination of siccas were alone coined and made to pass current, without any periodical diminution, until a real perceptible deficiency of weight occurred from usage, it might be easily foreseen and calculated, that a loss of at least fifteen lacks would have been incurred by the State annually, by such a regulation, which could only be justified by a continuation of the cause that probably influenced the establishment of the ellahee standard, being an extraordinary influx of specie tending to decrease the value of the stock in circulation.

ABWAL.

11th.—KEFFYET FOUJEDARAN:—These profits, like the former denominated hustabood, might also have been raised on similar principles, as they were in nature and effect exactly the same, being for the most part partial assessments on the other frontier provinces delegated to the arbitrary military Government of foujedars, who following precisely the example of their immediate superiors in the soubah-darry, in levying an increase of rent, unauthorized formally on the original jumma of the lands within their particular jurisdictions, could equally well justify their conduct on the plea of necessity in every respect, but infidelity to their trusts, by concealing the amount so

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exacted : for however equivocal or unsubstantial, the Viceroy's actual dependence on the Crown of Delhi might have been, and as such considered to absolve him from the performance of duties, which were, alike nominal ; their civil and moral obligations to the former, from whom they derived virtually their appointments, and by whose continued favour alone they could hope to keep them, were real, indispensable, and binding, in every sense of fealty ; sociable convention ; or more private engagements of servants to their employers. But neither was the virtue of the one great enough, to bring to light and the credit of the State, nor the vigour or policy of the other sufficient, to enforce the resumption of the large defalcations of revenue here to be set forth, as notoriously known for near a third of a century before, to have been collected from the zemindars or ryots officially, in the name and ostensibly to supply the exigencies of Government, by its proper Mussulman delegates in the frontier foudjarry districts, while imperfectly explored ; though the amount was fraudulently withheld from the public, until ascertained and carried finally to account under the general head of keffyet or profits, during the needy and powerfully supported administration of Meer Kossim.

To correct, however, more fully a prevalent error, respecting the nature and local extent of the financial advantages, thus succinctly stated ; it seems necessary to distinguish and describe more particularly, the relative situation of the districts within which they were realized, in the manner of the other increased assessments throughout the soubah ; in order to estimate their comparative burthen on the country and people at large. The province of

(1st.) Poorneah, or Seerpoor-Dulmalpoor, as denominated on the khalsa records, is the first that occurs, in sharing the larger portion of improved rental. It forms beyond the Ganges, the north-west boundary of Bengal, towards the Soubah of Behar on the one side, and the independent Rajah of Morung, forming a narrow slip of unhealthy woody territory at the foot of the great northern Thibetian hills, on the other ; comprising, in its greatest modern dimensions, 5,119 square miles of a fertile, compact, well-watered cultivated flat ; rich in the produce of rice, oil, pulse, wheat, with almost all the other ordinary grains for home consumption, in the valuable articles of opium and saltpetre for foreign commerce, to which might be added, fir mast, and other useful timber from the neighbouring woods of Morung ; but chiefly abounding in draught and carriage bullocks, together with the most necessary article of ghee for exportation, derived from the best pasture lands, in great part exempted from taxation. Of this area, however, no more than one-third originally was contained and assigned over under the same provincial denomination in 1722 to the management of Seyf Khan, rated at the amsil jumma, khalsa and jageer, of Rupees 2,78,830. In 1732 a district of nearly the same extent, called Derhempoor or Bernagur, dismembered from the Circar of Mongheer in Bahar, and including all the lands lying to the west of the river Cossah in its ancient channel, was annexed, at the standing valued rent of 3,55,773, proceeding from the four pergunnahs subdivisions of Gundewarrah Bowanypoor, Bernagur, and Nahtpoor ; and in 1752 on the death of Seyf Khan, when the province was conferred in Government, or rather appanage on Soulet Jung, the nephew and son-in-law of Aliverdi Khan, it was found that, in course of an able administration of thirty years under the late foudjdar, it had received a further accession of productive territory, by conquest or improvement on the side of Morung, equal in extent or value to either of the afore-mentioned portions of country, as stretching from Jelalpur the ancient boundary, near the capital town of Poorneah, to the present frontier, removed at least thirty miles more to the north, on a line of fifty

in length; that the amount actually collected from these three territorial divisions in behalf of the State, rather exceeded 18 lacks of rupees; while the effective public revenue realized from thence, according to the treasury accounts, had only been increased, *ausil* and *abwab* by the very inadequate assessment of Sujah Khan, to Rupees 5,61,857. In this state, however, and so lightly burthened, Soulet Jung succeeded by soubahdarry appointment, to the vacant Government; and through the enlargement of power with his proper finances, thought himself in a condition, on the accession of Surajee ul Dowlah to the usurped dominion of Bengal in 1756, to assert his own independence of all superior authority; as in like manner, did his son under the following administration of Meer Jaffier, on the first appearance of foreign disturbance, until finally reduced with his coadjutor the refractory zemindar of Beerbhoom, to proper obedience by the terror of the English arms. It was then, that Cossim Alli, pressed by the exigencies of the State, of which effectively he could be appointed subordinate ruler in despotic form, only to stimulate the ambition of grasping at the real sovereignty, assumed the virtue, perhaps because acting as he believed in his proper behalf, of doing what right and policy always required; investigating and carrying to public credit the defalcations of interior agency, from the ascertained long established dues of rent, collected from the ryots through zemindars and other lesser intermediate officers of the revenue, under the head of *keffyet* or emoluments of Soulet Jung, and other *foujedars* in the province of Poorneah, estimated moderately on a *hustabood* of their clandestine receipts, at ... Rupees ... 15,23,725

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(2nd.) Dacca, or Jelalpoor: This continues to be, as it was in 1750, by far the largest, most valuable province of the country, subdivided into a number of small zemindaries, comprising altogether 15,397 B. square miles, and reckoned the granary of Bengal in rice, in like manner as the whole soubah is considered to be, of the rest of Hindostan. Its other more peculiar productions, being almost exclusively confined to this little portion of the Mogul empire, are, betel nut, and a species of cotton called *banga*, indispensably necessary, though not otherwise of superior quality, to form the stripes of some of the finest muslin manufactures in the world; for every kind of which, the city of Jehangernagur, formerly the capital of the viceroyalty, may be accounted the grand emporium. Though stretching some of its districts southerly to the sea, at the mouths of the two great fertilizing rivers, the Ganges and Birhampooter; or northerly to the impassable Garro mountains on the confines of Asham, yet, in the most interior circumstances, it differed from the other frontiers, with the exception of being ruled alike independently by a Mussulman *foujedar*. The last in office, and till our own days, the greatest in power, was Shahanut Jung Nowazish Mahomed Khan, a third nephew and son-in-law of Aliverdi; at once Dewan of the whole soubah, and Nuwab Nazim of Dacca, with all the provinces to the eastward. It was in search of the treasures amassed by him, in his own or constituents right by Raje Bullub, (the naib or deputy of this high officer of state) and supposed to have been concealed by his son Kissen Dass, when he took refuge in Calcutta, that Surajee ul Dowlah deluged the land with blood, until he met his fate, in the merited punishment of tyranny; as it was, the obstinate secrecy of the same inferior Agent who held within his late master's jurisdiction the rich unascertained zemindary of Rajenagur, in refusing to surrender the *mofussil* accounts or disclose a true state of the gross collections of rent made throughout the province, solely appropriated to private benefit, that afterwards drew on him the resentment of Cossim Alli, when employed in the prosecution of his plan, to draw forth and realize to the exchequer, all the financial resources of the country. Nevertheless, as cruelty generally defeats its own purpose, so it may be presumed, the Nawab soubahdar was on this occasion, disappointed; for notwithstanding the enhanced value of all the

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original lands of Dacca since the toomary bundobust of Jaffier Khan in 1722, when rated at 19,28,294 rupees, the standard rent-roll has been since increased by annexations of improved territory dismembered from the neighbouring chucklahs of Sylhet, Currybarry and Gorahgaut, in the sum of Rupees 2,55,696 more; that on the khalsa share of his accumulated jumma, and before set forth, the total of proportional aboabs levied by all former soubahdars in office, did not exceed Rupees 3,78,891 in addition to the old established Crown rent, and more especially that, of the larger and richer portion of territory held from the days of Akbar in jageer, almost the whole assigned to defray the annual expense of the royal marine garrisons and artillery, being little short of the aasil amount of 6,93,937, had been absolutely resumed, together with an immense towfeer or profit arising gradually in the course of near two centuries, in consequence of an extraordinary influx of specie, from the improved rental of the lands; yet we repeat, notwithstanding how favourable all these circumstances, the utmost keffyet that Meer Cossim appears then to have added to the yearly effective revenue of the whole province, was no more than ... Rs. 12,01,315

(3rd.) Rungpoor, or Fetchercoondy; in the still frontier Circar of Couch Behar, and therefore always under a distinct fonjedarry Government, which was secretly increasing the financial income of a fertile territory of 2,679 square miles, famous for its staple produce of tobacco (long undoubtedly before the introduction of different species of that plant from the western hemisphere, after the discovery of America) but more substantially valuable to the sovereign proprietor, for its great improvable growth and manufacture of opium, with a superabundance of the more essential article of rice; yielded on this occasion (under the denomination of profitable receipts of rent, hitherto fraudulently withheld from the public, by subordinate Mussulman delegates on the khalsa toomary jumma of 2,86,485, after the accession of the pergunnah of Koondy, with a subsequent sonbahdarry assessment of only 63,233 rupees) a new surplus revenue to the exchequer, of ... Sa. Rs... 1,51,498

(4th.) Rajemhal or Cankjole, in like manner, a frontier to the Soubah of Bengal, when held separate from that of Bahar; commanding the formerly important passes of Sielagurry and Tellegurry between the western hills and the Ganges, and having been improved by powerful rulers, by civilization of its more savage Hindoo inhabitants, or cultivation of the woody mountains and valleys, comprising near one half of the whole area of the province; calculated in all to contain only 2,217 square miles; but above all, being increased to this its present important magnitude, by the annexation of several neighbouring more productive zemindaries in the plains, on the eastern borders of the Ganges; from an extent of territory yielding only 74,317 of aasil toomary in 1722, to what would then by equal enlargement, and doth now produce on the same royal standard, khalsa and jageer 2,66,826; with only a jumma of additional sonbahdarry assessments since established, of 31,625 rupees, so a keffyet was of course discovered, and moderately estimated at Rupees... 42,757

It is a mistaken opinion, that the portion of ceded territory, in contradistinction to the Dewanny of Bengal, was not included under this

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head of Cossim Alli's profitable increase of revenue, because the cession took place at the commencement of his administration. Rights of sovereignty and possession of land in Hindostan, are held as dear as in any part of the world, and could never be transferred by a Mussulman, *bonâ fide*, without mental reservation of resumption, whenever power or accident presented a favourable occasion, for so doing. When therefore, force or expedient policy prevails in compelling a sacrifice of the reality, still the notional superiority, is seldom or ever relinquished;—and in like manner, as the representatives of the illustrious house of Timoor keep on the records of their duffer all the revenue accounts of a great dismembered dominion; so it was perfectly natural, however presumptuous, that a naib Sonbahdar, appointed by the English, under the forms of the Mogul Government, should follow an example of such high authority. Besides, though all legal sunnuds or formal grants of country, must constantly be drawn out, conformably to the royal standard valuation of the jumma toomary, as now variously established in the several soubahs of the empire; yet it is not to be imagined that such concessions are ever made, without a perfect mutual understanding of the true, actual, specific, and relative worth of the territorial property thus alienated. Accordingly, when Meer Cossim in 1760, conferred on the East India Company what hath been since termed "Ceded land," though undoubtedly, the *Zymn* inventory or described particulars, were rated at the fixed original rental of Jaffier Khan, we are not to suppose that these districts had till then, been exempted from all additional burthens of viceregal or fujedarry assessments, more than the rest of Bengal; nor that the donor neglected to set forth at the time, or the Dewan and canongoes of the soubah subsequently, to continue on their registers, the then ascertained hustabod or intrinsic value of the gift bestowed, always to be understood as acquiesced in, more or less reluctantly, without some apparent substantial equivalence, in proportion to the antecedent acknowledged right of possession. Such appears to have been the case, in the instance of the two following Ceded provinces, rated for a share of the keffyet.

(5th.) Chittagong or Islamabad, containing 2,987 square miles, of a hilly, jungly country; of which, scarcely a third is, at all capable of cultivation. Though this small portion seems better adapted for the production of coffee, pepper, and the more valuable spices of the East, than perhaps any other spot on the continent of India; forming the south-east extremity of Bengal on the borders of Aracan or Mogg and the sea; while favored at the same time, with a very convenient port, in either season of the year for coasting traders in the Bay, it became of course one of the most important frontier stations for both the marine and standing military forces of the soubah. Accordingly, from the earliest days of Mogul Government until the revolution of 1757, the lands of this province had been appropriated in jagere ahsham, or assignments for the support of troops in garrison; and being also subject to independent fujedarry administration, underwent the universal change of an improved rental, under the denomination of towfeer, to distinguish such profits from the keffyet arising on the khalsa portion, though on occasion of the dismemberment in 1760, the former proper appellation, appears to have been confounded, in the latter. The amount of the pecuniary increase was however less than might have been expected, considering the vast intervening alteration effected during the two last centuries, in the relative value of money; for, on the ansil jumma of Rupees 1,78,795, established by Jaffier Khan, all the additional imposts afterwards levied, were only Rupees... 1,58,340

(6th.) Burdwan zemindary; comprising 5,174 B. square miles, being half environed by the jungles of Midnapore in Orissa, of Pachete and Beerbhoon, was, like a garden in a desert, deemed wonderfully productive in the beginning of the present century,

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and estimated accordingly on the standard rent-roll, comparatively high, at Rupees 23,26,444, including some recent acquisitions of valued adjacent territory of the pergunnahs of Aruh Mundelgaut, &c., though it hath been since brought more to a level, in proportioning all the subsequent soubahdarry assessments, rather conformably to the greater progress of improvements around, by fixing only a slender increase of 7,62,831 rupees. But as there were besides domestic annexations, considerable foreign unrated districts, added to the zemindary, such as Bhaminbhooop, dismembered from the neighbouring Circar of Gaulparah in Orissa, with the lands of Chunderconah, Berdah, Bhurset, formerly only subject to a peshcush or tribute and since completely reduced; so it was found in the moment of transfer to the Company in 1760, that a keffyet had been levied, and therefore proper to be resumed, on account of the latter acquisitions, amounting in the ausil and ezafa to

Rupees...	1,37,660
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Total Keffyet Foujedaran on the Mhal or territorial Revenue	
Rupees...	32,15,295

But defalcations of inferior agency were not wholly confined to the mhal or land rents of the country. Large profits had likewise been made, and withheld from the exchequer, in the variable branch of revenue, proceeding from gungs, taxes, customs, duties, and licenses, in addition to the old medium estimated collections, classed under the general head of,

SAYER; in the detail of which, stands foremost the Panchoutrah of,

(1st.) Chunacably.—It was to extort a confession of the fraudulent emoluments of this department, which had been long under Shahamut Jung's management, that Cossim Alli's cruelty was exercised on the Darogha; and on this occasion productive of a keffyet, or favorable rise, in what may be termed the political barometer of the ancient internal trade of Bengal with Delhi, Moultau and Gujerat, particularly in silk, raw or manufactured, of

... .. Rupees...	2,31,793
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(2nd.) Nabobgunge, erected at the confluence of the Nahanada and Ganges, as a great convenient market place, with a public granary; endowed with many considerable privileges, as well as the capital of a number of lesser mixt dependencies of mhal and sayer, held, along with the Panchoutrah by Shahamut Jung, was found to yield on the present occasion, a surplus of...

1,18,793

(3rd.) Assidnagur, forming part of the city of Moorshedabad, and now incorporated with the Khass talooks, had in like manner, produced from tolls, gunges and markets, exclusive of old territorial rent of the pergunnah

... ..	70,787
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(4th.) Bundardeh, another large village, with its mhal and sayer, in the environs of the great metropolis of Bengal, yielded a profit of

... ..	27,601
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(5th.) Azimgunge, a principal mart and custom house station on the Culcally river, which intersects the eastern angle of the Cossim Bazaar island, produced

... ..	6,410
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(6th.) Choke Chandny; the duties and licenses for retail shops and stalls in the neighbourhood of the Nabob's house in Moorshedabad; before, a private perquisite of one of the servants of the household, were on this occasion carried to public credit. Rs.	3,560	Mr. J. Grant's Analysis of the Finances of Bengal.
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Total amount of Sayer increase	4,58,944
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Total Keffyet Foujedaran on Mhal	...	32,15,295
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Total of the Keffyet Mhal and Sayer, resumed in 1760-3...	Rs.	36,74,239
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ABWAB.

12.—Towfeer Jageerdaran. If Cossim Alli can be said to have possessed any distinguished merit as a financier, it must be allowed on occasion, first, of the resumption of the extraordinary accumulated assessments which had taken place on the principal jageers, since the period of their being originally alienated in the reign of Akbar, and annexed in the nature of temporary fiefs to the offices of the great provincial delegates or ministers of State, in lieu of personal services, and to defray the ordinary public expenses of Government, including all those of the more effective military force of the whole soubah; secondly, more especially, by incorporating the amount so resumed, with the ausil toomary of Jaffier Khan, and instituting the aggregate of both, thenceforward as the most recently established standard rent-roll of the country, according to which all future grants of assigned territory whether in jageer or otherwise, were to be drawn out and valued;—the whole, being in the true spirit of the actual constitution of India, and perfectly conformable to the practice of three of the ablest, best authorized, and most experienced, famous approved of soubahdarry administrations ever appointed to rule Bengal, under the Mogul Government. Nor are we to be surprised, such being the case, and so fully warrantable, the moderate increase of the old Crown rent, which from this time had arisen from the profits of the jageers, admitting at the same time the notorious characteristic chicanery of native Agents, that not only the pecuniary substance of the thing should be altogether suppressed, but the technical word itself, expressive of the improvement in question, and perhaps leading to a discovery, be most carefully omitted in all the voluminous complex accounts of the revenue, figured or in writing, fabricated by the Hindoo or Mussulman officers, employed in the department of the finances, since the acquisition of the Dewanny, and obtruded on their rulers, as conveying the fullest state and information of the former or actual sources of the legal public income due to the exchequer; at least, of the amount realized in the yearly period of the collections.

(1st.) Jageer Circar Alli. The scattered lands composing this extensive princely domain, which, if united, might be computed to contain about 5,500 square miles, had been assigned, since the reign of Akbar, as hath already been observed, with the most ample jurisdiction in matters civil, military, and fiscal, to the nazim Soubahdar for the time being, to defray his personal and household expenses; all those of the Foujedarry or high Court of Criminal Judicature, as well as a large portion of such as were allowed to be incurred, in support of the standing forces of the country. The whole territory being formed of fragments, dismembered from the richest districts of Bengal, though thus disadvantageously dispersed, yet of course largely

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participated in the extraordinary influx of specie occurring within the two last centuries, and was long known to yield a proportional increase on its original rental, of which the account collections, however distinguished, as appertaining to the department of the Nizamut, had always been under the superintendence of the officers of the Dewanny duffur, from the time of Sujah Khan. Accordingly, when Cossim Alli succeeded to the administration of affairs, as *naib* (on the suspension of the virtual authority of his father-in-law Meer Jaffer, still to be considered, formally, as high representative of the real or, nominal Government then instituted, but entirely exonerated henceforth, from contributing any share of his official income, to make good the quota of heavy military disbursements, hitherto forming the great ostensible purpose of an appropriation of such magnitude, held by a species of feudal tenure); so the substitute Soubahdar, with great policy, resumed the ancient assigned grants of territory, so much improved, ascertainably, under the influence, with the separate management of many successive viceroys, and issued new sunnuds, with the imperial sanction, for other lands, rather of larger extent and rental, when calculated on the *ausil jumma* of 1722, while no less capable of yielding an equal revenue; being chiefly, comprised in the *zemindaries* of *Rajeshahy* and *Nuddeah*, which were notoriously under-rated, in every article of additional assessments subsequently levied; and having annexed at the same time to the *khalsa*, the *toomary* of the former *jageer*, together with the "handsome *towfeer*, or profitable increase ascertained to have accumulated on that antiquated rent roll and now brought to account in the very moderate sum of Rupees ... 15,31,235

(2nd.) *Bundeh Walla Bargah*. The important *jageer* held under this title, constitutionally and formally, as well as really, appertaining to the Dewanny representative of Government; more compactly situated, but of less value and extent than the preceding one, as being certainly limited to an area not exceeding 2,000 square miles in all its dimensions;—yielded exactly on the same financial principles, and after a similar operation of resumption of the former, on the new assignment of other lands, with rather an addition of old valued rental a *towfeer* or profitable increase of 2,18,674

(3rd.) *Ameer ul Omrah*. The *jageer* assigned, under this designation, to the *Bukhshi* or Commander-in-Chief, though probably in all, containing at least 800 square miles, yet being situated in the less productive frontier provinces; produced only an addition to the ancient *jumma toomary*, of 15,381

(4th.) *Omleh Absham*, being the military *jageer*, and after the cession of *Chittagong* to the Company in 1760, chiefly confined to perhaps 700 square miles in *Dacca* province, as well as thenceforward distinguished more properly by the terms "*mush-roof tannahjat*" or conditional assignments of territory for the maintenance of the still existing garrisons of the *soubah*, in like manner, afforded on this occasion, a *towfeer* of 1,15,724

Total *Towfeer Jageerdaran*, or surplus assessment, levied by the holders of the foregoing temporary *jageers*, now resumed by Government, and the amount constitutionally in form; carried to the credit of the public exchequer 18,81,014

Amount *Keffyet Foujedaran*, on the *khalsa mbals*, in like manner, resumed by Cossim Alli in the public behalf, and brought forward to be added 36,74,239

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Amount Keffyet Hustabood, being the sum of his proper improvements within a small portion of the khalsa lands brought over Rupees...	14,72,599
Total of the profitable increase on the Jageer and Khalsa territory of the soubah, improperly or fraudulently withheld from the State by its intermediate officers of revenue	70,27,852
Amount of the assessment serf-sicca $1\frac{1}{2}$ anna brought forward ...	4,53,488
Total amount of Cossim Alli's Abwabs, in 1763 ... Sicca Rs...	74,81,340

Abwab Soubahdarry, in four periods from the year 1722, recapitulated in the Abstract.

First,—period, in Jaffier Khan's Government to 1726: viz.

(1st.) Wojohat Khasnoveessy, the only additional impost ...	2,58,857
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Second,—in Sujah Khan to 1739, four additional articles:

(2nd.) Nuzzeranah Mokurrery, amounting to Rupees.	6,48,040
(3rd.) Zer Mat hoot	1,52,786
(4th.) Mat hoot Feel Khaneh... ..	3,22,631
(5th.) Foujedarry Abwab	7,90,638
	19,14,095

Third,—in Aliverdi Khan's to 1755, three more:

(6th.) Chout Marhatta, amounting to	15,31,817
(7th.) Ahuk and Khest-Gour	1,92,140
(8th.) Nuzzeranah Munsoorgunge	5,01,597
	22,25,554

Fourth,—in Cossim Ali Khan's to 1763, the four ultimate imposts:

(9th.) Keffyet Hustabood, amounting to	14,72,599
(10th.) Serf-Sicca, $1\frac{1}{2}$ anna	4,53,488
(11th.) Keffyet Foujedaran	36,74,239
(12th.) Towteer Jageerdaran... ..	18,81,014
	74,81,340

Total amount of viceroial assessments, on the Mhāl and Sayer of the Khalsa and Jageer Lands of the Soubah of Bengal, established proportionably to the original rent-roll of Jaffier Khan, in four soubahdarry administrations, from the Fussillee year 1128 to 1170 inclusive, or the 11th April 1763 of the Christian era 18,79,846

Minha, or deduction of the amount passed to the account of Tip-perah in the time of Sujah Khan, under the head of Foujedarry Abwab, when so much of the Jumma Toomary, as had been struck out of the bundobust in consequence of the acquired independence of the zemindar after the death of Jaffier Khan, was again restored to the soubah, though retained as a private perquisite of office by the Foujedar previously 87,993

Teshkhees or Net Jumma Abwab 1,17,91,853

Goshwarrah Kool, Jumma bundobust Teshkhees Ausil on Abwab or abstract amount Settlement of the original and increased rental of Bengal, after making the usual allowable deductions; constituting together the total net revenue of the soubah, under every denomination, as established in 1170 Fussillee or 11th April 1763, during the administration of Cossim Ali Khan

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and continued thenceforward until the acquisition of the Dewanny in 1172, according to accounts which appear to have been then rendered by the canongoes officially, to the naib, acting in behalf of the East India Company, as sovereign representative of the Mogul formally, or virtually of the English nation.

AUSIL.

Jumma Toomary Teshkhees of Sujah Khan in 1135 Fussillee for Rupees 1,42,45,561, arising from the Khalsa and Jageer lands, distributed in the following proportions ; viz.

Khalsa portion, Rupees 1,06,03,157, sub-divided into

Mhal or original ground-rent exhibited in the account, commonly known under the name of Jumma-bundy, but more properly called, Bahtimawabundy concluded annually with the different classes of zemindars or farmers general, at the anniversary meeting termed Pooneah	Rupees...	96,89,510
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Wuzeat or deductions to ascertain the Teshkhees Toomary from 1135.

1st. Mokharije, dismembered territory of Soohent or Bunder Balasore, with Koontah Gaut, in the chupkleh of Currybarry, included in the standard rent-roll of Sujah Khan, but since lost to the soubah, though more recently indemnified by the acquisition of the tributary share of Cooch Behar with the district of Jauldoe, reckoned among the dependencies of Pacheat	1,29,450
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Total Mhal Teshkhees Toomary, stated in the bundobust at the commencement of the year	95,60,060
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Wuzeat or deductions, 1st Mokharije	1,29,450
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2nd. Muscoorat, or sundry petty allowances made to the zemindars and others, at the close of the annual settlement, in addition to the provision in land rent appropriated by Toorel Mull and Jaffier Khan, for the like purposes formerly, therefore excluded from the accounts of the Toomar Jumma, and since found inadequate, in consequence of an increased establishment, viz.

Eastern Division of the Country particularized,

(1st.) Nancar or subsistence to zemindars incorporated with, or separated from, the corps of greater land-holders since the toomary settlement of Jaffier Khan, and otherwise unprovided for by his or Toorel Mull's original allotments	Rupees	42,871	—
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(2d.) Neem Tucky or Tanka to the canongoes, being a half per cent. apparently on the khalsa jumma of Toorel Mull, in addition to their former Commission of 2 per cent. on the net collections on account of the more recently increased sub-divisions of pergunnahs requiring a greater number of such officers	29,707	—	—
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(3d.) Moccudemy, allowance similar to the nancar, to the chief ryot collectors of such independent villages as pay rent immediately to the khalsa	24,356	—	—
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(4th.) Paikan provision, in like manner, for the increased establishment of village peons	...	14,213	—	—
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(5th.) Bhery Bundy, additional charges, repairing causeways unprovided for otherwise ...	5,843 — —	
(6th.) Mujeraï acknowledgment allowed to be made by neighbouring zemindars to the bill people of Rajemhal, to prevent robberies ...	1,234 — —	
(7th.) Rahberam, increased number of guides, &c., for the convenience of merchants and travellers ...	951 — —	1,19,175
(8th.) Dadny Molungian additional allowance to the manufacturers of salt ...	176 — —	
(9th.) Dufterbund, one additional officekeeper in the zemindary of Rajeshahy ...		4 2 13
(10th.) Public Endowments, &c., of		
Ayma to the first orders...	12,335	
Mudded Mash to the second ...	1,370	
Enam, or donations to the third...	1,539	
Roozinah or daily allowance to fourth...	1,333	
Kheyraat, or charity to individuals ...	287	
Chiraghy or lamps for the tombs ...	122	
Kuddum Russool, preserving an impression of the prophet's footstep ...	67	
Mehmany, entertaining Fakeers ...	43	
	17,096 — —	
		17,276 2 13
(11th.) Division of the country, chiefly west of the Ganges, ...	59,600 — —	
Total amount of authorized deductions proper and usually made from the Jumma Toomary, until the years 1765-5 ...	Rupees 3,25,501 2 13	

Jumma Bundobust Teshkhees Kool in the Khalsa portion of the Toomary, sub-divided into

(1st) Mhal, or ground-rent, brought forward ...	96,89,510	
Wuzeat, or legal deductions of Mokharije and Muscoorat ...	3,25,502	
Total Ausil Jumma Toomary Teshkhees Bundobusty of the Khalsa lands of Bengal, and included in the annual general settlement during the Government of Mirtossim, until the acquisition of the Dewanny in 1765 ...	93,64,009	
(2nd) Sayer, or variable imposts of every kind, collected by the more immediate temporary officers of Government throughout Bengal, as particularized in the eahmumbundy, of Sujah Khan, and continued to be rated formally under the head of ausil toomary at the same standard; though the amount not being properly ascertainable at the Poorneah, it forms no part of the ordinary simple jumma Bundy, then concluded with the land-holders; but is usually brought to account at the close of the year in a separate article, distinguished by the technical terms Husbul Wosool, according to the receipts thus estimated, at an average of the original collection ...	9,13,647	
Total Jumma Toomary Teshkhees Bundobusty of Mhal and Sayer of the Khalsa, as established in the year 1765 ...	1,02,77,656	

The difference between which, and the similar standard settlement of Sujah Khan in 1728, being 6,40,432 is in part accounted for, in the preceding deductions, termed Wuzeat, for... 3,25,505

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And will be found entirely so, in a proportional increase of the jageer, to the amount of	3,14,927
							<hr/> 6,40,432

Jageer appropriations of Territory, as arranged under the administration of Meer Cossim in 1170, rated according to the original rent-roll of Jaffier Khan in 1128.

(1st.) Circar Alli, or Jageer, allotted to Jaffier Alli Khan, as nazim or Soubahdar of Bengal, of which more than one-half was very politically assigned on such of the undervalued zemindary lands of Rajeshahy, at the *musil jumma*, as, constituted formerly the akta of Meer Jumla, including the large per-gunnah of Bhetooreah for 78,990, forming at least one-fifteenth share of the district, improperly so called; and until this time, entirely annexed to the khalsa portion, from the reign of Shah Jehan, excepting Rs. 4,810, set apart as the *dustoor* or *nancar* of the zemindar, now Ranny Bowanny. The whole territory thus appropriated to make up a princely establishment, perhaps the largest ever admitted of under the Mogul empire to any viceroy not of the blood royal, it must be remembered, was to support a great part of the military for the internal defence of the country; to defray the expense of embassies or negotiations abroad; besides the ordinary charges entire of the remainder of the civil list, composed of the household and High Courts of *foujedarry* or criminal judicature. But by the political arrangement of 1760, and adopted thenceforward to the present day, the formal Soubahdar was virtually exonerated from the expensive incumbrance of the two former articles, together with the exercise of the higher concomitant duties of representative sovereignty, and burthened solely with the latter; yet to soften the pain of dismission from the lucrative consequential post of principal Nawab or delegate, as well as to palliate the family offence of a son, in effecting self-substitution in the room of a father-in-law; so Meer Cossim, on this occasion, procured the imperial sanction for a jageer, rather of superior magnitude, in behalf of his kinsman, than ever was enjoyed by any preceding nazim, without being liable for more than a third of the disbursements usually chargeable on that great official territorial fund, henceforth increased to 11,52,879

(2nd.) Governor Lord Clive. A species of tenure, with all the circumstances of its application, equally unprecedented in the official records of Hindostan, as it formed a new and separate article in the appropriation of the royal revenue of Bengal. By the constitution of India, or the Mogul empire, if the grant specified in the *ayman*, or *contests*, all the particulars of the per-gunnahs or districts assigned at the *musil jumma*, his lordship, in fact, should have enjoyed in life-rent, or during the pleasure of the emperor all the financial regalities of the fief, and might have claimed from the Company as official land-holders, not only, the original crown rent, but likewise all the *soubahdarry* assessments afterwards established, or additional receipts of annual rental, though constituting the sole advantage to be derived from the territorial gift to themselves, besides the inferior local jurisdiction, with ordinary zemindary perquisites; and his employers formerly held their claim of surplus income, either in virtue of the jageer assignment thus drawn out, or if only, expressing generally so much to be paid out of the lands in question, depended on the

sic in orig.

<p>forbearance of the king's Dewan in demanding the further dues of the exchequer, until the necessary union of substance and form to the conquered right of dominion, long since acquired by the English. On the other hand, according to the constitution of Great Britain, in defining the legal obligations of servants to masters, his lordship might have been altogether deprived of a trifling gratification unequal to the least of the national advantages to be derived perhaps exclusively, from the exercise of his personal abilities. By the more universal law, therefore, imposed upon the world, by the more commanding influence of genius, the singular talents and merit of the individual having power and pretensions to rate indefinitely his own particular services, produced an equitable compromise <i>sic in orig.</i> which extended the benefit of the jagээр even beyond the constitutional period of such grants usually terminated with the life of the possessor, when construed into its more limited signification of a fixed pecuniary annuity of Rupees...</p>		2,22,958
3rd.	Bunde Walla Bargah, changed for the designation of <i>modar ul mohan</i> , of synonymous signification, to distinguish the jagээр appropriation to the Dewanny representative of Government, which was on this occasion, probably in the view of being realized henceforward by Cosim Alli himself, also increased to an effective original rental, of	2,38,992
4th	Bukhsian Azam, grand commanders, a jagээр taken from that formerly assigned to the Ameer ul Omrah	1,08,530
5th.	Najim ul Dowlah, a territorial assignment for the Nabob's eldest surviving son, formed from the <i>paibaky</i> , being another private perquisite of the sovereign delegate issuing from unappropriated remains of resumed jagееrs, either partially, on the extinction of Meer Jumla and Jaffier Khan's official grants, or in some instances wholly, as on the decease or dismissal of the greater foudedars and munsuddars; in like manner, as the holding now in question expired, or was surrendered, on the conditional accession of the occupant of the Nizamut in 1765	4,58,312
6th.	Seyf ul Dowlah, the second son's jagээр, was also formed from the same sinking fund of royal assignments, and should have had a similar issue	2,98,567
7th.	Zemindaran, jagееrs to the frontier lang-holders and mountaineers, in the nature of feudal possessions for guarding the defiles, continued nearly as formerly	52,322
8th.	Mudded mash, &c., the original charitable endowments of every kind, were reduced to... ..	49,743
9th.	Mushroot tannahjat, &c., garrison jagееrs and pensions, taken chiefly from the ancient assignments of omleh absham, viz. Mushroot Akbeernagur Telliagurry 16,666 Seyd Mahomed Hussein Tannahdar, sungram-gur ... 8,733 Mutseddian Khalsea 7,291 Seyd Mahomed Ali Khan Wakabnagur 4,166 Rajah Joogul Kishore vakeel 3,645 Mahomed Ashref Khan, mushroot foudedarry Jessore... 4,166 Hussein Reza Khan, do. of Bhoomn 3,333 Darogbagy and Ameeny of the Nowarrahs Topekaneh, Mint, &c. Dagh, Tesiheb, or marking and arranging the horse; in all, nine distinct officers 17,237	65,237

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10th. Paibaky, or fund remaining for appropriation of all the aforementioned territorial assignments; almost the whole ausil of the great jagher of the omleh, nowarrab of Jehangeernagur; with a large share of the omleh ahsham; altogether held as a secret perquisite of office, after allowing deductions of Rs. 87,686 for charges of sebundy, incurred chiefly by the naib of Dacca, on account of the jagher Circar Alli Rupees... 9,07,173

Total Jumma Toomary of Jagheers in 1763, to the amount of ... 35,54,718

Jumma bundobust teshkhees kool, recapitulated and carried forward in the Abstract of

1st. Ausil Toomary Padshahy of 1128 distributed into the twofold division of

(1st.) Khalsa, or exchequered portion of that fixed or original rent-roll, as subdivided into Mhal, or ground-rent, with every legal deduction allowed to the zemindars at the settlement of their jumma bundy, to ascertain the teshkhees or net amount to be paid under this head into the treasury annually, from the time of Sujah Khan to the acquisition of the Dewanny, amounting to 93,64,065

Sayer, husbul woosool, at the yearly medium of 9,13,647

Total Mhal and Sayer of the Khalsa 1,02,77,652

(2nd.) Jagher, or assigned portion of jurisdiction, with territorial rental of the soubah, at the old valuation, partly to the nazim Dewan and Bukhsbi, as high representatives of the sovereign power exercised in the civil, political, financial or military departments, partly to the fonjedars and munsbuds, as provincial governors, to maintain their personal dignities, with a quota of the standing forces of the country, and partly to defray the marine garrisons, &c., public establishments; comprised altogether under ten distinct heads, in 1763, including the paibaky or fund remaining to be appropriated, and amounting, after usual deductions of expenses, to 35,54,718

Total Ausil Toomary Teshkhees, Khalsa and Jagher, Mhal and Sayer of Bengal, to the Fussillee year 1172, or A. D. 1765-6 Rs. 1,38,32,370

II. Abwab Soubahdarry, additional vice-royal assessments imposed subsequently to the standard rent-roll of 1128, and levied on all the rated or unrated lands, proportionably to the gross amount of ausil toomary contained in each of the zemindary jurisdictions of the soubah; the whole, as detailed in 12 articles of permanent imposts established under four legally constituted Mogul administrations, from Jaffier Khan's, in the reign of the great Alemgier, to that of Cossim Alli, in the 4th year of the present Emperor Shah Alem; forming a net increase, clear of all deductions, on the receipts of the exchequer:

Mhal, or ground-rent 1,13,32,909

Sayer, or variable imposts 4,58,944

— 1,17,91,853

Total of the Jumma Bundobust Teshkhees Kool, or net amount of all the revenue collected by authority throughout the Soubah of Bengal, to the expulsion of Cossim Alli, and thenceforward to the acquisition of Dewanny in 1755 2,56,24,223

SECOND ANALYSIS of the Jumma Bundobust Teshkhees Kool, proportioning the area of the country, to the original and increased rental of 1763:

Mhal, Khalsa and Jageer of the Soubah of Bengal.

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AUSIL, Jumma Kaumil toomary of Jaffier Khan, in 1722, for 1,632 measured and proportionably assessed pergunnah divisions forming in all 91,142 British square miles, of which 62,000, a rich productive plain; after deducting 21,142 the unrated annexed area included in the recently acquired territory of Cooch Behar, or boundary impervious woods of the Sunderbunds and Tipperah, inaccessible hills of Chittagong and Rajemhal, with the unprofitable wastes of Rangamatty and Pachete, as altogether uncultivated or useless for the financial purposes, though of some political importance otherwise; the whole stated at the original rent of Rupees... 1,33,74,539

WASIL, new annexation, complete reduction or resumption of lands, before under the same provincial denominations of country, but unassessed for any or a sufficient revenue on the khalsa toomary until the last reform of Cossim Ali, extending to two-thirds of Beerbhoom and Poorneah, one-third of Dinagepour, with nearly a seventh part of the zemindary of Burdwan; in all, a valuable acquisition of arable ground, comprising about 8,000 square miles, which estimated proportionably to the jumma of the rest of the soubah, should stand at 17,25,747

Total standard rent-roll of 70,000 British square miles, being the 1,51,00,286 dimensions of all the productive lands of Bengal in 1763, ascertainable under the three following heads of territorial divisions, stating the local extent, with amount of the actual assessment.

1st. Central, or interior division, comprehending about 6-7ths of Burdwan, 2-3rds of Dacca, 3-4ths of Rajeshahy and Kishenagur, 1-4th of Injellee, the whole of Bishenpoor, Jessore, Mahmoodshahy, Goraghaut, Lushkerpoor, Calcutta zemindary, Mahomed Ameupoor, &c., Muscoory talooks, with two annas or sixteenths of the jageer ausil and ancient towfeer to be valued in the ezafa, in all 37,000 square miles of the richest, and, until 1763, best ascertained portion, in dimensions and rental, as rated at 79,40,482

2nd. Frontier, and before imperfectly assessed districts of Chittagong Tipperah lowlands, Sylhet, Rungpoor, Dinagepour, Poorneah, Rajemhal plains, Beerbhoom, with Chundercona, &c., formerly tributary division of 1-7th of the zemindary of Burdwan, altogether 22,000 square miles, and valued inclusive of the Wasil, with three annas of the jageer, ausil, and towfeer, at 47,59,545

3rd. Jageer, original assigned lands, mixed with or interspersed in the foregoing divisions; but of which eleven annas of sixteenths, computed at 11,000 square miles, are still distinct, or may be traced as extending over 1-3rd of Dacca, 1-4th of Rajeshahy and Kishenagur, 3-4ths of Injellee; in all, exclusive of the remainder of 5 annas, not so precisely ascertainable, and therefore incorporated in the gross, with the two preceding grand portions of the soubah, estimated at the ausil jumma of 24,00,259

Total ... 1,51,00,286

Ezafa, or increase on the territorial fund of royal revenue, established to the year 1763, in 12 additional imposts, levied by the legal sebahdarry authority, under different denominations and forms, but all reducible to the three general heads of Abwah, Keffyet, or Towfeer, as actually distributed proportionably to the

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local extent and sum of the toomary assessment of the fore-mentioned grand divisions of the country, now to be recapitulated; viz.

- (1st.) Central, permanent simple imposts levied at various periods, throughout the largest portion of the soubah as already detailed, and to be found classed under 9 heads, now reduced to 2, of,

{	Abwab properly so called, in 8 articles, amounting to,	25,28,492
	Keffyet Hustabood, or rather Towfeer, arising on two-sixteenths of inland jageers, and which, appertaining to the frontier provincial foudjars, had been carried to the account of their divisions improperly.	8,66,198
		33,94,690

- (2nd.) Frontier mixed profitable increase in the finances of this anciently unexplored division; long since effected by foudjars, vested with plegary provincial jurisdiction in subordination to the nazim; but only properly ascertained and realized to the State, during the Soubahdarry of Meer Cossim, as hath been set forth in the 9th and 11th articles of abwab; to which, should be added the three first subdivisions of the 5th, being of a similar nature, carried to public account in the administration of Sujah Khan;—altogether reducible to

Keffyet foudjadaran and hustabood, properly so denominated... .. 26,35,259

2. Abwab of every other kind imposed on the same territory in 8 articles, similar to those stated under the central division 4,94,884
- 31,30,143

- (3rd.) Jageer, increase on those originally granted to the nazim, Dewan bukhshi, nowarra, with half the asham, established by successive official occupants, from the period of first assignment in the reign of Akbar, as before locally described, until resumption of so much in the soubahdarry of Cossim Ali; viz.

{	Towfeer proper on the three first assignments, detailed in 12th article of abwab	18,81,014
	Keffyet, on the nowarra, &c., jageer of Dacca specified on the foudjardar; profits of that province	12,01,315
		30,82,329

Total Mhal Ansil Wasil and Ezafa of the Khalsa and Jageer lands of Bengal, in 1763 Sa. Rupees... 2,47,07,448

Jumma Bundr bust Teshkbees Kool of the Khalsa and Jageer portions of the Mhal, Ansil, Wasil and Ezafa of Bengal, as arranged in local extent, with proportional or actual Assessments in the three following grand Divisions; viz.

- (1st.) Central, comprehending 37,000 square miles, which in exact proportion to the total mhal should have been rated 1,30,59,651 rupees, but was really assessed in the gross of original and increased rental... .. 1,13,35,172
- (2nd.) Frontier containing 22,000 square miles, in like manner rated proportionably, would have yielded Rupees 77,65,197; but with annexations, the original and every subsequent impost to the period now in question, actually produced 78,89,688

(3rd.) Jageer, still ascertainable in 11,000 square miles, rateable for 38,82,600, but with the gradual improvement of near two centuries, rented for, Rupees... 54,82,580

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Total Mhal 70,000 square miles brought forward in the abstract, as valued proportionably or actually for 2,47,07,448

Sayer, or variable revenue of ancient establishment throughout Bengal, proceeding from customs, duties, and licenses; though to be considered more immediately as impost on trade or personal property, yet being levied chiefly on the necessities and luxuries of life for home consumption, or otherwise affecting the general stock of circulating wealth in the country, derived solely from the annual produce of the lands; so the burthen must fall on that great revolving fund, depending entirely on the industry of the ryots or peasantry, who are at once in great part, manufacturers, as well as husbandmen; and therefore, the income thus forthcoming may be considered reasonably, a collateral branch or appendage of the proper territorial rents of the soubah, with which it is usually incorporated at the close of the year, husbul-wosool, according to the receipts, ausil and ezafa as before detailed, amounting to 13,72,591

Total Mhal and Sayer revenue in the gross Rupees... 2,60,80,039

— Wuze-at, deduction already detailed of
Minha, decrease of Sujah Khan's teshkhees jumma toomary, comparatively with Jaffier Khan's ... 42,625
Kharije, or dismembered territory, included in the valued rental, though not in the dimensions of the soubah 1,29,450
Muscoorat, or all the proper roofussil expense, otherwise originally unprovided for throughout the khalsa lands 1,96,055
Sebundy charges on the jageer in the district of Dacca, and which, though regularly forming no part of the ordinary allowances made to the zemindars thus annually, and as now to be found under the novel heads of moshairah or serinjamy; yet being considerable in the amount, and the only expense incident to the assigned portion of the country, stated in the yearly settlement, is here included to be deducted with the three former proper articles, from the gross jumma bundy 87,686

4,55,816

Total Bundobust, Teshkhees, Kool or net Revenue of Bengal, clear of all charges 1763 Sicca Rupees 2,50,24,223

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THIRD ANALYSIS.—JUMMA BUNDOBUST TESHKHEES KOOLI, propor-

FINANCIAL SUBDIVISIONS OF TERRITORY.	Dimensions in British square miles.	AUSIL JUMMA TOOMARY PADSHAHY OF 1722.		
Ceded Lands.		Khalsa portion, Mhal, and Sayer.	Jagter, &c., Assigned Lands.	Total.
<p>(1st.) BURDWAN, according to the tenor of the imperial Mogul Firman, in confirmation of the Soubahdarry Sanads for this district. The Company's rights to free perpetual tenure, expressed by the terms Enam or Altumgha, extend to the whole Chuckleh so denominated; which includes the zemindary of the same name, in its more ancient limits fixed by Jaffer Khan, the whole of Bishenpoor and Pachete, with nearly $\frac{1}{2}$ of Beerhoom. But in this, as in many other instances, advantage seems to have been taken, through native craft, of the local ignorance of foreign rulers; for effectively the Territory surrendered in conformity to the grant, comprehended simply the jurisdiction of the titular Raja Tinkhund, second in descent from Keerutchund, the first acknowledged legal occupant of Burdwan; and whose official possessions, though recently enlarged by the <i>five</i> large pergunnahs of Bundelgaut, &c., and eleven lesser ones of Arach, &c., in the Chuckleh of Hooghly; together with the foreign annexation of Bham-bhoom from Orissa, in addition to the interior dependencies of Chunderconah, &c., formerly only tributary, then completely reduced; did not in all, by any means, constitute an adequate compensation for the proper Ceded territorial rights, when defined, inclusive of the three aforementioned neighbouring entire or participated zemindaries. Such as they were however, in extent or value at the moment of transfer in 1780, corresponding with the Bengalee year 1183, they stood rated on the original rent-roll . . .</p>	5,174	22,90,000	17,276	23,07,277
<p>(2nd.) CALCUTTA, or twenty-four Pergunnah Territory, originally granted in 1757-8 by soubahdarry perwaunah or Dewanny Sanads, in the form of a zemindary, with rather an equal obligation for payment of the ancient crown revenue, was confirmed by the Mogul in 1765 wholly and for ever free in reversion to the Company, as an <i>athurgha</i> unconditional jagher, after nine years of further assigned occupancy to Lord Clive; having been in all, at the former period, exclusively of land rent and customs of the town of Calcutta . . .</p>	882	1,77,824	43,930	2,21,754
<p>(3rd.) CHITTAGUNG Tannah and Province (forming about half the garrison jaghers, termed Omleh Asham) when ceded to the Company in 1780 by Cossim Ali, to be afterwards confirmed by the King, in terms of the other free perpetual grants of territory, was rated, altogether, waste and productive Lands . . .</p>	2,987	.....	1,76,795	1,76,795
<p>Total Ceded portion of the Soubah . .</p>	9,043	24,67,825	2,38,001	27,05,826

tioned to the Eahtimam or Zemindary Jurisdictions of BENGAL in 1763.

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EZAFAT SOUBAHDARRY ASSESSMENTS, FROM 1722 TO 1763.						
Abwab, in 8 articles, the death of Aliverdi in 1756, with the Serf Sicca of Cossim Ali.	Keffyet of Cossim in 3 arti- cles, with Abwab Fouje- darry of Sujah Khan.	Towfeer of Meer Cossim, including the increase on the Jageer Nowarrah of Dacca.	TOTAL.	Total Auzul and Ezafat, 1763.	Wuzeat, deductions of Muscoorat and Sebundy customary Mofus- sil charges of Collections.	Total Net Revenue of the Ceded Lands in Bengal, as comprised in the Kooli Jumma Teskhees Bundobust of Cossim Ali.
7,62,831	1,37,660	19,166	9,19,657	32,26,934	51,543	31,75,391.
2,64,065	1,204	68,013	3,33,882	5,55,036	1,911	5,53,125
.....	1,38,340	1,58,340	3,35,185	N. Sebundy Nabut Foujedarry 12,000	3,23,135
10,26,895	2,97,204	87,179	14,11,279	41,17,105	65,454	40,51,651

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THIRD ANALYSIS.—JUMMA BUNDOBUST TESHKHEES KOOLL, propor-

FINANCIAL SUBDIVISIONS OF TERRITORY.	Dimensions in British Square Miles.	AUSIL JUMMA TOOMARY PADSHAHY OF 1722.		
		Khalsa.	Jageer.	Total.
DEWANNY.	S. R.	S. R.	S. R.	S. R.
(1st) RAJESHABY, Phetoooreah, Neldy, &c., constituting the Zemindary of Ranny Bowanny in its original extent, with the recently annexed pergunnahs of Baherbund and Bitterbund, being the proper Dewanny jageer of the Company of Pitladeh, Fookereah, and part of Bherole, &c.; also, of the whole of the dispersed lands included in the rest of the assigned territory; forming in all, an area of	12,909	15,99,470	7,50,073	21,49,543
(2nd) HAVELLY PINJERAH or Dinagepoor, to Ramnaht, the ancient khalsa and jageer portions, with the recent annexations of Suntose, &c., stood as in its present state, at	3,519	6,07,874	1,46,341	7,54,215
(3rd) OUKERAH or Kishenagur, to Kishenchund, rather less than its actual dimensions, when rated in the year 1763	3,151	6,03,784	44,803	6,48,587
(4th) BEERBHOOM to Bedea ul Zeman, as before described	3,855	3,71,137	.....	3,71,137
(5th) BISHENPOOR to Choiten Singh	1,256	1,29,903	.....	1,29,903
(6th) YUSEFFPOOR with Saidpoor, and some new acquisitions of territory in Jessore, to Serykant, &c.	1,365	1,96,328	49,081	2,45,409
(7th) LUSHKERPOOR, both divisions, exclusive of Tahrpoor to Shiu Narrainder Narrain	499	1,25,516	16,167	1,41,683
(8th) ROKINPOOR, to Luchminarrain Canongoe. Its original and present dimensions not exactly ascertainable, as being dispersed throughout the different Chutcklehs of Bengal; but may be moderately computed at	600	2,47,526	27,157	2,74,683
(9th) MAHMUDSHAHY and, Meghna to Kishendeo, as in 1763	844	1,23,286	31,960	1,55,246
(10th) FUTTEHSINGH, &c., to Neelkaht, under the description of a talook	259	1,37,291	.....	1,37,291
(11th) ECKACKPOOR, Ghorahgaut, to Sheu Naut Eahtimam	1,232	86,970	21,460	1,08,430
(12th) TIPPERAH Koshenabad, to Kishen Mauck, waste and productive... ..	6,618	47,993	45,000	92,993
(13th) PACHETE to Regonant Narrain, exclusive of Jauldeo, &c.	2,779	18,203	18,203

tioned to the Bahtimam or Zemindary Jurisdictions of BENGAL in 1763.

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EZAFAT SOUBANDARRY ASSESSMENTS, from 1722 to 1763.				Ansul and Ezafat Total.	Wuzeat Deduc- tions of Muscoo- rat and Sebundy.	Total Net Revenue of Bengal 1763.
Abwab.	Keffyet.	Towfeer.	Total.			
S' R'	S' R'	S' R'	S' R'	S' R'	S' R'	S' R'

6,02,463	... ..	8,01,479	14,03,942	35,53,165	4,475	35,08,770
3,31,823	5,76,324	.. ..	10,66,565	18,20,780	17,834	18,02,946
3,21,031	... ..	1,28,758	4,49,792	10,98,379	7,598	10,90,781
69,223	8,96,275	6,508	9,71,006	13,42,143	3,120	13,39,023
20,079	... ..	... ..	20,079	1,49,982	3,464	1,46,518
1,03,799	.. ..	67,110	1,70,909	4,16,318	2,806	4,13,512
48,047	. ..	30,980	7,09,037	2,20,710	4,375	2,16,336
57,072	... ..	16,896	73,968	3,48,651	9,185	3,39,466
86,255	... ..	31,933	1,18,188	2,73,434	1,742	2,71,692
12,103	... ..	... ..	12,103	1,49,394	2,525	1,46,869
54,748	20,143	74,891	1,83,321	1,687	1,81,634
... ..	96,758	96,758	1,89,751	1,89,751
3,323	3,323	21,256	21,526

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THIRD ANALYSIS.—JUMMA BUNDOBUST TESHKHEES KOOL, propor-

FINANCIAL SUBDIVISIONS OF TERRITORY.	Dimension British Sq Miles.	AUSIL JUMMA TOOMARY PADSHAHY OF 1722.		
		Khalsa.	Jageer.	Total.
DEWANNY—(continued.) *	S' R'	S' R'	S' R'	S' R'
(14th) JEHANGEEPOOR to Govindeo, &c., in the three talooks before described Muscoory... ..	320	62,707	3,647	66,354
(15th) MAHOMED Ameenpoor Honghly, in five talooks, taken from the head of Muscoory... ..	700	1,52,195	15,787	1,67,982
(16th) JELALPOOR, Dacca, including the whole of the Chuckleh of Jehangeer- nagur, Khalsa and Jageer, excepting Tipperah, together with the recent annexations of Ceryle Torrof and Ruttenshabhy from Sylhet of the per- gunnabs Currybarry Soosing and Seer- poor Dosskawneh, from the Chuckleh of Currybarry; Momensingh, Aleph- singh and Zuffershabhy, from that of Ghorahgaut; besides a few kismut pergunnabs, from Boosnah and Jes- sore; in all, an area subdivided into a number of small zemindaries of ...	15,397	8,95,386	12,58,306	21,53,592
(17th) SEERPOOR DULMALPOOR, the khalsa denomination of the modern province of Poorneah, in its greatest extent. ...	5,119	2,14,854	1,29,374	3,44,228
(18th) FEKUEERCOONDY, or Rungpoor, with the pergunnah of Koondy, exclusive of the late annexation of Cooch Beyhar...	2,679	2,86,485	90,573	3,77,058
(19th) CANKJOLE, or modern province of Rajmahal, including all the hilly and low lands, as in 1763 &c. ...	2,217	2,18,095	48,730	2,66,825
(20) TOMOOLUCK, Jellamootah, Mhesadul, Kewra Mhal, Deroodumna, Sujahmo- tah, &c., khalsa and jageer, forming the modern province of Herjellee, as originally dismembered from Orkha, inclusive of salt and arable lands ...	1,098	3,36,615	1,41,322	4,77,937
(21st) SYLHET, exclusive of Seryle, &c., annexed to Dacca, but comprising the modern surveyed province, in all its dimensions	2,861	1,27,618	1,98,461	3,26,079
(22nd) ATEAH, Barbazzoo and Cogmar- ry, 3 adjoining pergunnabs, in several divisions, chiefly to 4 Mussulman ze- mindars... ..	1,629	44,879	7,526	52,405

tioned to the Eahitmam or Zemindary Jurisdictions of Bengal in 1673. Mr. J. Grant's Analysis of the Finances of Bengal.

EZAZA SOUBAHDAIRY ASSESSMENTS, from 1722 to 1763.				Ausil and Ezaza Total.	Wuzrat Deduc- tions of Muscoo- rat and Sebundy.	Total Net Reve- nue of Bengal, 1763.
Abwab.	Keffyet.	Towfeer.	Total.			
S' R'	S' R'	S' R'	S' R'	S' R'	S' R'	S' R'
52,686	... ..	.. ...	52,686	1,19,040	421 Sebundy in- cluded.	1,18,619
1,20,249	... ..	38,516	1,58,765	3,26,747	16,252	3,10,495
..	..	..	..	..	Sebundy in- cluded	..
3,78,891	... ..	13,66,087	17,44,978	38,98,570	96,643	38,01,927
26,717	17,27,766	... ..	17,54,483	20,98,711	2,236	20,96,475
63,223	1,51,498	45,853	2,60,574	6,37,632	27,346 Sebundy in- cluded	6,10,286
31,625	42,758	36,239	1,10,622	3,77,447	1,900	3,75,547
60,844	... ..	2,98,093	3,58,937	8,36,874	12,534	8,24,340
... ..	1,59,535	1,59,535	4,85,614	60,607 Feeding Ele- phants, Bedra- bundy and Mujural.	4,23,007
34,342	24,294	58,636	1,11,041	394	1,10,647

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Third Analysis—Jumma Bundobust Teshkhees Kool, proportioned

FINANCIAL SUB-DIVISIONS OF TERRITORY.	Dimensions in British Square Miles.	AUSIL JUMMA TOOMARY PAD- SHAY OF 1722.		
		Khalsa.	Jageer.	Total.
(23rd.) SILBERIS Barbeckpoor Mosee- da, Chogong and Jhangeepoor Dut- tya, 5 neighbouring pergunnahs sub- divided... ..	660	97,128	5,049	1,02,177
(24th.) SATSYKEH Chunnachly proper, Chundlai, and Tahirpoor, 4 detach- ed Painam pergunnahs	670	1,79,121	2,246	1,81,367
(25th.) RANGAMATTY Outwah, &c., 23 tannahs dispersed all over Bengal, and assessed under the head of Abwab Foujedarry; but without any considerable annexed territory, except- ing the former, which commands a province, chiefly waste, of... ..	2,629	... ..	... ..	... ..
(26th.) MUSCOORY, Talookdaran, Moor- shedabad, and Hooghly, the small separate zemindaries of Assid- nagur, Mbelund, Bherole, Coolbe- rya, Akberpoor Futtejjungpoor Da- wah, Myhetty, Hoogla Sirfrazpoor, Chutypoor, Gobinatpoor, Shazad- poor, Kashiipoor, Akbershably, Lucky- poor, &c., in all 78 pergunnah mhals, 31 tuppahs or kissmuts, and 87 mouzas or villages, under so many different heads of assessment; but scattered over and included, in the area of the 28 preceding painam, or greater financial sub-divisions, in small portions of territory, difficult to be particularly described, though collectively may, equal in extent of arable ground, the entire dimensions of the Sunderbunds, with the remain- ing unspecified lands of the soubah in 1763, being nearly Mhals... ..	5,929	3,81,871	3,71,440	7,53,311
(1st.) MHAL in 26 painam, or heads of territory	8,797	70,92,285	34,04,403	1,04,96,688
(2nd.) SAYER Customs, Duties, Mint, and Gunger, as before detailed Sayer..	9,13,647	9,13,647
TOTAL of Dewanny Revenue in 1763...	80,05,882	34,04,403	1,14,10,285

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ESAFI SOUBAH DARY ASSESSMENTS, FROM 1722 TO 1763.				Ausil and Esafi Total.	Wheat Deduc- tions of Mus- coorat and Se- bundy.	Total Net Reve- nue of Bengal 1763.
Abwab.	Keffyet.	Towfeer.	Total.			
64,300	... ..	... ..	64,300	1,66,477	1,511	1,64,966
40,746	... ..	3,872	44,618	2,25,958	1,629	2,24,356
1,62,111	... ..	... ..	1,62,111	1,62,111	9,381	1,52,730
4,51,868	1,16,501	Jaided Rickmy Circular Ali, Five Lacs	5,68,369	13,21,680	3,917	13,17,763
31,96,571	37,67,415	30,75,179	1,00,39,165	2,05,35,803	3,35,822	2,01,99,981
... ..	4,58,944	... ..	4,58,944	18,72,591	... ..	13,72,591
31,96,571	42,26,359	30,75,179	1,04,98,109	2,49,08,994	3,35,822	2,15,72,572

The preceding amount of revenue then, stating it in round numbers at two crore fifty-six lacks of sicca rupees, it must be observed constituted only the malgoozary, or net-effective yearly income of the soubah, immediately received into the khalsa shereefa, or realized in transfer by established jageer appropriations, after having allowed an estimated deduction (besides the modern additional articles of muscoorat of about 25 per cent. of 65 lacks of rupees on a medium) from the actual gross receipts of the public exchequer on the ausil jumma of the whole country, to defray all the various charges of collection in the mofussil, excepting the Sebundy militia establishments; and which, corresponding with the similar detail already exhibited in the Political Survey of the Northern Circars, under the fourth and last general head of finance, comprehending the actual unavoidable expense of interior management, was undoubtedly amply provided for in the general assessment of Jaffier Khan, exclusive of the original toomary settlement. Such provision, though struck out of the ancient rent-roll, and ever since carefully endeavoured to be concealed, as well as secretly enlarged by the encroachment of zemindars and other permanent officiating land-holders, through the ignorance, corruption or negligence of the higher more immediate Mussulman officers of Government, is still everywhere to be found and easily distinguished throughout all the provinces of Bengal, under the denomination of *kharijee jumma*, *nancar*, *hazee zeemen*, or *chakeran*; while it affords at this moment, as we hope in due time will be experimentally proved, one of the fairest, most expedient, important objects of reform and economical saving, occurring in the whole scope of financial arrangement.

As to the ordinary deductions, on account of remissions or balances proper to be allowed in stating the actual receipts of revenue on the foundation of a revolving annual settlement; it will be invariably found, in times of internal tranquillity, free from any great public calamity, that the aggregate of both, on a medium of years, never exceeded 12 lacks of rupees; of which, one-third being the usual amount of the former article, (and granted with so much difficulty under the tedious Mogul forms of obtaining the imperial assent, in consequence of the legal incompetency of the Viceroy Dewan or other representative delegate, to pass an act of such high authority exclusively, as the special prerogative of the sovereign) was more than amply compensated for, by the nuzzeranah, or contingent income arising on the renewal or grant of zemindary sunnuds, forming a constant source of supply, though making no part of the annual bundobust, while the remaining proportion of two-thirds, or 8 lacks of rupees generally uncollected, was brought forward from year to year, in addition to the gross of the current settlement, virtually to counterbalance a nominal remission of rent, first admitted of in the Government of Sujah Khan, on the formation of the teshkhees jumma toomary, and continued thenceforward on an increasing scale, eventually of real defalcation to the present time.

We may therefore assign very properly to the period of Cossim Ali's administration, the entire net amount of rent thus realized, clear of all charges from the lands in question; to which, if there be added 65 lacks proceeding from the Soubah of Behar, together with 11 lacks more as the annual malgoozary of Midnapore, (being the only portion of Orissa annexed to the great viceroyalty of Bengal) we shall find the total effective income of all the dependencies of that triple soubahdarry in 1763, to be little or nothing short, of three crore 32 lacks of sicca rupees. But

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to estimate the Nawab deputy's share of this imperial revenue, it should be remembered, that he had ceded in free gift to his constituents, a territorial fund of 51 lacks annuallly, and to his formally superior Meer Jaffier, 23 lacks additional in Jageer, to support the establishment of the Nazim, with some of the other greater officers of State, enjoyed by the younger branches of the ruling family; which united sum, being deducted from the aggregate net rental of the three soubahs, leaves only two krore 58 lacks for the actual receipts of Meer Cossim; and of this amount, the surplus 58 lacks, may very reasonably be allowed for all the yearly military and civil expenses incident to his own proper Government: thus estimating six krore, of which one and a half proceeding from Behar to have been the possible accumulated sum of three years collection; to support ungrateful meditated rebellion against the real sovereign authority, until his final expulsion from Bengal in August-1763; for as to the probable treasure amassed by his predecessors Suraje ul Dowlah and Jaffier Ali, the whole was undoubtedly embezzled and squandered in the corrupt extravagance of, or in the confusions attending the revolutions, which put a period to their respective administrations.

To form, however, a complete estimate of the Revenues of Bengal, at the very moment of the acquisition of the Dewanny, to serve as a just standard of comparison, in ascertaining the rise or fall in the sum collected and carried to public account, subsequently to the important period; it is not only necessary to state the improved net rental of the soubah as received by Government, including that of the Ceded lands, from the year 1760 to the 12th April 1765, (being the commencement of the Fussillee 1172;) but indispensably requisite to ascertain with all possible accuracy the gross amount then actually levied from the whole country in the name or behalf of the State, either avowedly by its proper officer, or secretly, through the channels of corrupt agency and personal favouritism, as far as the same hath been at any time virtually realized to the exchequer. For as the regal proprietary portion of the entire annual produce of the soil, constitutionally fixed at one-fourth, inclusive of zemindary, with all other charges of collection, is now become the perpetual free unalienable right of the Company, whether considered formally as Dewanny representative of the Mogul Emperors, or really trustee for the British conquests in India; so it is highly expedient to know, with some precision, the total burthen of assessment on the ryots, rather if possible to afford them relief from vexatious zemindary exactions, than increase, or even approximate the equitable standard of the sovereign landlords dues; as well as to regulate with the utmost economy the current expenses of the financial department, and thus check, by the only practicable means, the profuse extravagance, wilful negligence or incorrigible propensity of native Hindoo or Musselman Agents, who must ever unfortunately be employed in subordinate interior management of the collections, to abuse their trust by corruption, in lessening the established revenue, or by fraud, in swelling fictitiously the yearly disbursements, thereby diminishing the proper income of the State under the plausibly humane, though legally inadmissible pretence, of granting remissions of rent to the peasantry, without the express intelligent concurrence of the superior ruler.

The expediency of thus ascertaining the utmost gross rental of the country is more especially in latter times the greater, that no fixed universal rule in stating the annual bundobust hath been observed

agreeable to ancient institution ; but in some instances, the net jumma and in many, the whole demand, inclusive of variable proportions of incurred charges, have been exhibited in the yearly statements, to the no small confusion and intricacy of public accounts ; rendering comparative views impossible, from the abstract and always difficult, under fluctuating forms of dry voluminous detail, though such mode of comparison be the only one hitherto of practical use to the sovereign, for the discovery of possible defalcations, through the lamentable ruinous want of a true constitutional standard, as well for raising the public supplies, as limiting the necessary expense of collection. In the summary anticipated discussion now intended of this topic, which more properly belongs to the ultimate division of finance under the head of expenditure, we must claim every allowable indulgence.

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Perhaps minute accuracy in objects of such vast magnitude would be impossible, and may not be expected from one wholly uninstructed, by official practice, in the Revenue Department, while unaided totally by any authentic manuscript records of the Company ; except through the few imperfect documents which have been of late years published, more frequently to gratify personal resentments, or support the contestation of private pecuniary ambition, than to answer the laudable patriotic purpose of communicating useful genuine intelligence to the proprietary and nation at large, deeply interested with exclusive right in the ascertainment of the whole undisguised truth, touching the management of their proper territorial possessions in this country, though precluded by remote situation and other circumstances, from learning, through ordinary numerous channels of more general knowledge, such particular local information. After all, the novelty of the attempt, and the importance of the subject, may afford the best founded hope of meeting with all the indulgence required ; not from any satisfaction herein given, but the probability, that the inaccurate result or partial analogical calculations, may some time or other, lead to more correct information derived from greater experience, in a course of authoritative investigation.

First, we proceed to state the malgoozarry or net revenue, clear of charges, actually received by Government, or then levied, and clandestinely withheld by its native Hindoo or Mussulman officers, but soon afterwards realized to the public treasury, on account of the following districts of Bengal, which were imperfectly rated in the preceding, bundobust toshkholes kool of Meer Cossim, and in part continued so until the acquisition of the Dewanny.

CEDED LANDS.

1st. Burdwan zemindary, when acquired by treaty confirmed by sunnuds, dated 4th Rubbi, allowal, 1174 Herjirah, being the first year of the King's reign, answering to the 1st of the month Katick 1167, Bengaleh, or 11th October, A. D. 1760 ; was estimated to yield, as hath been stated, a clear revenue of Sicca Rs. 31,75,391, in the following Fussillee year 1168, A. D. 1761-2, when assessed for a gross jumma bundy of Sicca Rupees 37,24,474, including only a certain portion of the mofussil charges produced net to the Company's Exchequer a malgoozarry of Sicca Rupees... 31,98,896

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At the expiration of 3 years lease; viz.—to the end of 1171, or 11th April 1765, settled by public auction, a

Keffyet, or profit on the same territory, exclusive of 1,03,825 rupees for resumed chakeran or servant's lands comprising a portion of the zemindar's nancar, was stipulated as the annual on the former malgoozarry, which the country was then thought capable of bearing Sicca Rupees... 6,59,533

Total Jummabundy of 1171 Sicca Rupees 44,84,049, leaving, after deduction of every mofussil charge carried to public account, and stated Sicca Rs. 6,25,620, a clear revenue of ... 38,58,429

It is however to be observed, that from the errors of the system at that time pursued in the administration of the finances, large balances were incurred, or incidental expenses accumulated; and it was not until the year 1177 or A. D. 1770-1 that this malgoozarry was completely realized, clear of all charges, by a different, and nearly the old constitutional mode of management.

(2nd.) Calcutta, 24 purgunnahs zemindary when formerly granted in 1757-8, was computed to yield Ansil and Abwab, Malgoozarry of Sicca Rupees 5,53,125 as stated in Cossim Ali's Teshkhees Bundobust of 1763. Though a large increase had in the mean time, been made on that assessment, under the Company's administration; still it was understood before the acquisition of the Dewanny, that frauds were committed by the native Collectors. A scrutiny, which bears testimony to the ability and integrity of Governor Verelst, was therefore set on foot, and finished in 1173; when it appears, inclusive of the salt khalary rents, &c., after allowing a deduction of £ 14 per cent. mofussil charges on the whole collections, that a keffyet of Sicca Rupees 6,78,533, reckoning the amount of Lord Clive's jageer, resumed A. D. 1784, might have been, and was actually realized to the exchequer 1174 Bengaleh, in a net malgoozarry, arising from about 8 lacks of begas, cultivated or productive lands ... 12,31,658

Besides which, the ground-rent, customs, and all the variable duties of the city of Calcutta, not included in Meer Cossim's bundobust, and forming the whole ancient revenue of the Company in Bengal, before the revolution of 1757, without comprising the recent chowkydarry, or Police taxes, appropriated to defray particular charges, might have been always moderately estimated, on a medium of years at... 3,00,000
15,31,658

3rd. Chittagong, when ceded in 1760, was assessed for a malgoozar of Sa. Rs. 3,23,135, but undoubtedly yielded then, and was soon afterwards found to do so, by gradual improvement or ascertainment of the revenue, after a deduction of about 12 per cent. for mofussil charges, according to the actual receipts of the exchequer in 1178 ... 4,66,428

Total net Revenue of the Ceded Lands in 1171, including a new additional profit, under the Company's management, from the period of acquisition up to the 11th April, 1765 of 15,04,864 Rs., and which having been then or soon afterwards realized, is proper to be set down at present as a standard for future comparison, clear of all charges, and exclusive of bazeer zemeen and chakeran possessions hereafter to be specified ... Sa. Rs. 58,56,515

Dewanny Lands, as rated at the period of acquisition :

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No. 5. Bishenpoor, Zemindary ausil and abwab, clear of charges in the teshkhees bundobust of 1170, is only assessed for Sioca Rupees, 1,46,518—but in the following year, under the immediate administration of Nundoomar, in the soubahdarry of Meer Jaffier, after the expulsion of Cossim Alli, and as realized to the Company by Mahomed Reza Khan's management, particularly in 1178, was increased by an annual keffyet of Rupees...		2,45,232
Total net malgoozarry of Sa. Rs.		3,91,750
13. Pachete rated in the same prior settlement for yielded in like manner in 1171, as clearly accounted to the Company on or before 1178, for the whole zemindary, inclusive of a portion of the Shergantty district, with its old and lately re-annexed dependancies of Jauldoe, a keffyet of		21,526 1,05,126
constituting then the annual revenue of		1,26,652
16. Jelalpoor, or Dacca province, producing net to Government in 1170, as stated in Cossim Alli's bundobust		38,01,927
was yet assessed the following year, under the nabut of Mahomed Reza Khan in the soubahdarry of Meer Jaffier, though the same was not realized during a long period, if ever afterwards, to the Company, viz., a profit arising partly on salt lands, of		1,50,823
yielding in 1171, a clear malgoozarry of		39,52,750
18. Fakhercoondy, or Rungpoor, from an area of square miles, 2,679, produced in 1170 Rs ...		6,10,286
but was rated the following year, in a further permanent keffyet, as realized to the Company in 1175, of		2,75,343
		8,85,629
and with the northern adjoining district of Cooch Behar, on the frontiers of Bootan, a new acquisition of square miles 1,302, productive territory, possessed independently by the ancient family of Narrain until 1179, when it was reduced and annexed to Fakhercoondy, with a fixed tribute henceforward, after deducting an equal sum as the rajah's allowance of half the supposed rental of the whole country, reckoned Sa. Rs.		72,000
assessed altogether, for a revenue		9,57,629
26. Muscoory, stated in Meer Cossim's bundobust only		13,17,763
was even then estimated to yield a towfeer or profit of 5 lacks, though not formally brought to account until the following year, when the jagheer		

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producing it was once more re-annexed to the income of the whole soubahdarry, under the same Dewanny management of Meer Jaffier's administration... .. Rupees... 5,00,001

Rated all, at a malgoozarry in 1171, of 18,17,764

Amount of the 5 general heads before stated ... 72,40,545

Balance Mhalat, or Dewanny portion of all the lands of the soubah, included in the remaining numbers, from the 1st to the 26th financial divisions of territory, as specified in Cossim Alli's bundobust tesbkhees kool of 1170 1,43,01,961

Total net malgoozarry of the 26 general heads of the provincial and single zemindary jurisdictions of, what is termed, the Dewanny of Bengal, up to the period of acquisition on the last day of 1171 Bengal, or 11th April 1765; being the clear annual proprietary rent levied from an area then increased to 71,302 British square miles of productive land Sa. Rs. ... 2,15,48,506

27. Sayer, Customs, Mint, &c., variable impositions in 1170 rated 13,72,591

were soon afterwards, under the Company's administration, considerably augmented by realization of a new improvable source of revenue to the State, before converted more largely by public exactions from the country to the private emolument of native officers, with a few favoured merchants, under the Mussulman Government. The whole hitherto denominated *Hussil Nemuck*, or salt duties proceeding from

1st. Land-tax raised on about 12,000 kallarries, each yielding 233 mds. of salt, and estimated to produce in 1187, when struck out of the annual bundobust of that year on the institution of the new plan 7,50,000

Deduct 25 Rs. levied on every kallary included in the jumma of Cossim Alli, and incorporated with the other lands, supposing the number then worked 9,000... 2,25,000

(Total 5,25,000

2. Rowaneh Duties of 30 Rs. per Md. levied from the year 1179, on about 28 lacks of maunds, calculated to be the annual consumption of Bengal with Behar on a medium inclusive of native manufactured and imported or foreign bay salt; in all, amounting to 8,40,000

Forming together a new additional income, which as it ought, is believed, to have been some way or other, though perhaps irregularly, brought to public credit 13,65,000

Amount of the whole Sayer 27,37,591

Total Mhal and Sayer of the Dewanny portion Sa. Rs. 2,42,86,097

SALT LANDS, CEDED, AND DEWANNY.

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That woody unhospitable tract of country, which, for the sake of distinction, may be henceforth termed Noondeep, bordering the sea-coast in a curve, stretching across the mouths of the Ganges, about 330 British miles from Jellasure West, on the frontiers of the Chukleh of Midnapore in Orissa, to Islamabad, the port and capital of Chittagong, near the S. E. extremity of Bengal, and comprehending (inclusive of the Sunderbunds) an area at least of 7,000 square miles in isles or continent, already comprised in the general dimensions of the soubah, hath always been of considerable importance, as a strong natural barrier against foreign invasion, or as yielding the necessary article of salt for internal consumption. But it is only within the period of British administration, that its soil and growth of wood, both essential to the production of this valuable manufacture, have been turned to the proper financial account of the State, instead of enriching, with greater burthen on the people, two or three corrupt fujedars with a few favourite Mogul or other foreign merchants; who always, exclusively, under Mussulman Government, possessed the entire trade of the country; while the larger body of Hindoo natives, employed in this and every other branch of commerce, were, as they still for the most part continue to be, mere carriers, brokers, shroffs or agent banians, receiving indefinite Commission settled at discretion by themselves.

To acquiesce however entire in the political rectitude of the principle, on which a former source of partial individual benefit hath thus been converted to public utility, or rather restore to the requisite funds of national supply; it is to be remarked, that the sovereign is not only absolute proprietary lord of the earth and water from which the salt is extracted, as well as of all the fuel required in the operation; but, by mode of agency, is the sole immediately original superior of the works and molungian boilers, who are kept always in pay, receiving or entitled (besides an allowance of at least one rupee per month each, while so employed as usual in the six dry months occupation) to a further constant annual full subsistence in free productive lands, set apart for their maintenance, under the head of kharije jumma of the chakeran or servants, to be cultivated by themselves in the proper season of the year;—and that the manufactured produce of a soil thus possessed, assisted by labour so purchased, is as much the civil right and saleable property of the despotic master, as the natural yearly growth of those lands termed Khas and Comar, occurring everywhere daily throughout the country; which, becoming for a time untenanted, are cultivated by hire or contract, on the special account of the State. Nevertheless, a species of monopoly it must be called, where all territory, with its rude or cultivated production, appertains exclusively to the prince. Yet, as in its actual form, it leaves the most perfect freedom of interior traffic to all European and native inhabitants, excepting only British subjects, after the first immediate sale on the spot where produced; it differs widely from those pernicious institutions, under the same denomination, in other parts of the world, fraught with complete disadvantages to trade. At the same time, the policy of converting it into a source of revenue, seems not only warranted by the present insufficiency of public income, the extreme moderation of all other territorial burthens on the people, being greatly short

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of the sovereign's constitutional claim, with the expediency of thus levying the annual supplies in part from the intermediate Agents of production, and partly from those employed on behalf of consumers; but is more than justified in the opinion of perhaps the ablest, most liberal, financier of the present age, and by the example of the greatest civilized existing nations. When in France (a dominion not more than double the extent and population of Bengal) *the gabelle*, which is an impost, or rather the exclusive right of selling salt throughout the kingdom, produces an annual revenue to the crown of 54 millions of livres, equivalent to two krore of rupees; and yet the king is neither territorial nor saline proprietor of the rude materials required in the manufacture, more than rightful arbitrary employer of the workmen, advancing with risk the original cost of labour, involving a certain maintenance for a number of industrious, though thus virtually the sole privileged merchant for vending in the retail of general farms throughout all the interior provinces, one of the great necessities of life prepared at the hazardous expense of others for the market;—the virtue and political economy then of British administration, in India, must at least be acknowledged in one instance, by resumption, with improvement, of a dormant or hitherto misapplied source of public supply, under the head of *Feroosh Nennuck*, or sales of native manufactured salt, involving at all times an impost of equal weight on the country, but only fully and properly realized to the exchequer since the year 1780. Anciently, and still in common, the quantity of this article made for, and consumed annually in Bengal, may be estimated on an average, at twenty lacks of maunds each of 80 lbs. weight, produced by the labour of 45,000 Molungees; who with superior Agents, including all expenses paid in money, were entitled to an allowance of about 20 rupees, usually advanced by contracting merchants, besides what was deemed equivalent to 40 rupees more, furnished constantly in kind, and returned to the State from the original standard price delivery at Hooghly, fixed latterly at 60 rupees per mds., though afterwards for the benefit of a few Mogul monopolists, of which the principal had generally the title of *Fakher-ul-Tejar*, most exalted of merchants, enhanced throughout the different markets of the soubah at various rates, reducible on a medium to at least 2 rupres per md. But since the annexation under the same viceroyalty, of the province of Behar (formerly supplied with salt, as the greater part of Upper Hindostan still continues to be, from the lake *Sambkur* in *Ajipere*) the total required for home consumption of foreign exports to Asham, Nepaul, with other neighbouring inland States, hath increased 8 lacks of maunds. That surplus was at first imported from the Coromandel Coast, in what is called *Madras* or *bay salt*, of baser quality and value, as produced by the simple operation of the sun on seawater, introduced into shallow pits prepared for the purpose near the shore. But on the establishment of the private society in 1765, and since again, or the institution of the present public plan, it was found expedient to prohibit this branch of Indian coasting trade, affecting alone the native inhabitants of the country. And now the whole quantity in yearly demand (being on a medium 28 lacks of *marads*) is manufactured in the proportion of 1-3rd in the Ceded and 2-3rds in the *Dewanny* lands of Bengal, for the use probably of 10 millions of souls there, and one-fourth of that number in Behar; imposing only a moderate charge for one of the comforts of life, at the utmost calculation of 6½ annas, or thirteen pence each individual per

annum allowing the gross sales, inclusive of all expenses, to be
Sicca Rupees... 54,50,000

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Serinjam, charges attending the completion and sale of the manufacture.

(1st.) Dadney Molungian, original complete advance of wages, now paid in money to about 60,000 salt manufacturers of all denominations, engaged for the dry season, from November to May, following, at the rate of about 40 Rs. per mds. being near 3 Rs. each person per month, for six months moderate labour 11,20,000

(2nd.) Akherajat Arung expense of transportation to the place of sale; weighmen, erection of storehouses, purchase of utensils requisite for the carrying on of the works, &c., with all contingent charges, on an average 4,50,000

(3rd.) Russoom, or Commission of 10 per cent. to European Superintendents, on the net produce, supposed 3,80,000

Total net annual sales of salt, requiring always an advance for 18 months of 15 lacks of rupees capital to answer charges, before complete returns can be made to Government; which, since the year 1781, hath resumed its right to the entire original profits accruing from the manufacture, and previously in part brought to public credit under the three following heads, proper to be continued in the same forms of account, and distinct agency, to serve as mutual checks, though now to be deducted in a lesser proportion from the whole clear produce, amounting to 35,00,000

MINHA:

Tehsil Soubahdarry collection of Revenue to the year 1170, B.

(1st.) Hassil Kahlary, making part of the bundobust teshkbees of Meer Cossim, including the toomary, or original ground-rent of all the salt lands... .. 2,25,000

(2nd.) Mhasool; Sayer duty on all the salt imported, manufactured and consumed in Bengal and Behar, &c., reckoned at 28 lacks of maunds at 2½ Rs. per hundred maunds... .. 70,000

(3rd.) Keffyet, or usual profit of the Circar on the delivery of 8½ lacks of maunds, made in the district of Hejellee, and audited in the jumma at the standard valuation of Hooghly, after deducting a lack of rupees as the proportion of ground-rent received as above 2,50,000

Total Revenue of Salt, accounted with the State to 1170 Rs. 5,45,000

Tehsil Dewanny, additional collections from 1172 to 1178, inclusive:

(1st and 2nd.) Hassil Nemuck, as established to the end of Mahomed Reza Khan's administration in 1771-2, being further kahlary and rowanah duties, as already ½, exclusive of the mhasool 2½ per cent., 12,95,000

Total net rated collections, made on account of salt, to 1187 A. B. or 1780 A. D. though perhaps never fully realized, before the excellent simplified institution of that year 18,40,000

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- (3rd.) Baky Keffyet—Balance of profit arising on the moderate original settling price of salt, before appropriated to partial individual benefit; but now, with great propriety and justice, resumed or incorporated with the public revenue ... Sa. Rs. 16,60,000

ABSTRACT:

Malgoozarry Tehsil Kool, or net collections levied from zemindars, &c., farmers of the royal rents, from the immediate officers of Government, or mercantile favourites, throughout the Soubah of Bengal, in the Fassilee year 1171, to the 11th April 1765, on acquisition of the Dewanny; and then or soon afterwards, inasmuch as increased beyond the amount of Mier Cossim's bundobust, realized to the State, including the manufactured produce of the salt lands, estimated at a medium of the yearly sales: the whole, to serve as a general standard of comparison, to rate the clear annual receipts of the public exchequer, passed under the same heads of account, at specified various periods, from that time forward to the end of 1190, or 11th April 1784.

- (1st.) Ceded Lands: Malgoozarry of the three districts of Burdwan, Calcutta, and Chittagong, clear of charges, as improved from 1760 when acquired, to the year 1765, or soon afterwards, under the Company's administration ... Sa. Rs. 58,56,515
- (2nd.) Dewanny, comprehending the remainder of the soubah, under 26 heads of territory, and one of sayen, as rated from 1763 to 1765, or subsequently realized to Government ... 2,42,66,097
- advanced by
(3rd.) Salt Lands of Noondeep, separated from the two former divisions of territory in the proportion nearly of one-third Ceded, and two-thirds Dewanny according to the produce of the whole, from the annual sale of 28 lacks of maunds of salt brought to the credit of Government under the single head of Baky Keffyet Feroosh Nemuck after the year 1780 ... 16,60,000

Total net real, and estimated Malgoozarry Assessment of the whole Soubah of Bengal, as levied by the immediate officers or favourites of Government at the moment of the acquisition of the Dewanny in 1765 ... Sicca Rupees 3,18,02,612

This sum, it is to be remembered, is in exclusion of the following countries and rental, recently incorporated in the general statements of those of Bengal, now singly under consideration.

- 1st. Mianapoor, Ceded district, in the Soubah of Orissa, moderately rated at a malgoozarry, clear of charges in 1765, of 14,00,000
- 2nd. Bageselpoor, Dewanny territory, comprehending the great modern province of Mongheer of 8,270 square miles, dismembered from Soubah Behar since the year 1773, and annexed with the large unprofitable reconquered countries of Ramgur, Palamow, Jungle territory, &c., to Bengal, at a rental of Sa. Rs. 5,00,000
- 3rd. Soubah Behar, the remaining seven Circars, exclusive of jaggers five lacks and charges, A. D. 1765 ... 62,50,000

4th. SAYER—Duties of Panchoutrah and Budrucka, collected in the customhouse of the city of Patna, introduced since 1773 among the receipts of the Board of Calcutta 2,50,000

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Total Malgoozary of soubah Behar Sicca Rs. 70,00,000

84,00,000

Making, together with Bengal, a territory yielding four crore two lacks of sicca rupees, if the comparison was to be drawn for all the three provinces, as actually exhibited in the same bundobust.

Second. Having thus ascertained the net unappropriated malgoozary of Bengal to have been in round number three crore and 18 lacks of rupees; the next progressive step of inquiry, in estimating the gross revenue of all the lands of the soubah, should lead to a discovery of what hath been alienated formally, or in prejudice of the sovereign right, on pretence of paying the expense of collection, and support the dignity, with the authority of internal Government, classed generally under the head of

APPROPRIATED TERRITORIAL RESOURCES.

Such charges however, (here considered as provided for), it may be necessary to premise, are simply those denominated *mofussil zemindari*, or ordinary established exp-ense of interior management through native Agents, as probably incurred under Mussulman administration; in exclusion of the whole civil and military disbursements, more recently introduced and solely incident to the British Government-General; therefore, in propriety, termed *sudder extraordinary*. To treat then alone of the former, it appears incontestible, that a sufficient territorial fund was from the beginning, made *Kharije*, or set apart from the *khalsa* and *jageer* portions, for the purpose of defraying the total of financial charges. The proofs are:—1st. The usual mode of stipulating in the annual settlement with the land-holders and farmers, only for payment of the *malgoozary* or net rental, formed on the basis of the preceding years *jummabundy*, clear of all expenses except the *muscoorat*, signifying literally and technically memoranda, of allowable deductions to be made, at the final close of accounts; and of which, the particulars, though trifling in amount, extend to every possible head of expenditure, formally authorized; while at the same time evidently brought forward or admitted of, since the date of the *teskhees jumma toomary* of Sujah Khan, in addition to some fixed, former, more ample establishment, otherwise specially provided for.—2nd. Traces of such appropriation existing in all parts of the country, subjected to intelligent European investigation, and usually to be found among those fraudulent enormous alienations of land, classed generally under the common well-known appellation of *Bazee Zameen*, or portions of territory lightly burthened, or altogether exempted from rent, which were undoubtedly in small part, granted at the formation of the universal standard rent-roll for the charitable support of Bramins, with the whole religious establishment of the Hindoos, but chiefly, as appears more reasonable, for the subsistence of the *chakeran*, or servants comprehending the whole body of *zemin-*

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dars, canongoes, putwarries, village pikes, molungees, &c., constantly employed in the service of Government. Besides, however, the clandestine enlargement of this fertile source of territorial defalcation, of late years through the corruption of mutsoddies and other officers of revenue, great encroachments have been directly made on the remaining lands of the Circar, already described as appertaining immediately (free of every incumbrance), to the khalsa shereefa. In these two separate channels, the current of yearly expense, hath thus artfully been partially distributed, to conceal more effectually, by division, the increasing amplitude of the drain. It is, therefore, as well to stop a dangerous outlet, by exposing it to view, as attain the more immediate object of enquiry; that it seems necessary now to distinguish each of these, as flowing from the single original source of sovereign proprietary domain, under different denominations; beginning with

1st. Tehsil Serinjam, or collections on account of charges.

These proceeded entirely, from the khalsa portion of the country, and have always been levied in like manner, and according to the same standard, as the royal exchequer dues, either by abwabs, in addition to the ausil jumma, or by an increased simple rental, as a moderate compensation for both. In 1172, on acquisition of the Dewanny, besides the amount of mustcorat, &c., forming then the only surplus exactions, raised formally from the collective body of zemindars, and carried to public credit to be afterwards remitted to them, Mahomed Reza Khan introduced two additional articles, chargeable wholly on the districts of Dacca and Poorneah; which swelled the tehsil serinjam of that year, inclusive of what hath been stated for the Ceded lands, to 16 lacks, while the standard malgoozary bundobust of the whole soubah, was reduced to about one crore, 92 lacks of Sa. Rs.—In 1178, at the close of the same administration, by the introduction of moshaireh, or monthly allowance to the land-holders, intended as an indemnification for resumed resources, (constituting, as was at that time supposed), their sole means of subsistence: the *wojoohat*, or extra collections for the proper maintenance of these; with all the other more immediate revenue officers, were arbitrarily presumed or discovered to be about 37 lacks, throughout the whole of the Ceded and Dewanny lands. In 1184, the amount thus appropriated and assessed on the same territory, in addition to the net rental, appeared to be 47 lacks; which served to defray, the newly stated charges of poolbund and foudjarry Adawluts, with some more recent articles of the moshaireh; and in 1190, or A. D. 1783-4, after the expiration of a complete cycle of 19 years, the clear malgoozary jumma-bundy (settled in behalf of Government, continuing still almost precisely at the same reduced original standard of one crore, 92 lacks) left for the tehsil serinjam, thus exclusively levied after accumulation of the expense of the Dewanny Courts, sebandy, &c., 74 lacks of rupees; remembering, however, that in this calculation, the charges of manufacturing salt and collection of the customs, forming together an object of 24 lacks, and always deducted from the gross receipts of both, in the abstract annual rent-rolls, is to be set against the salary and allowances of about 140 gentlemen, servants of the Company, employed in all branches of the Revenue Department, and whose establishments, being extraneous or foreign to the system of Mogul administration, should have no admission, into a fair comparative view of the finances of Bengal, prior to the era of the Dewanny, unless perhaps for the very

inadequate proportion of one-seventh of the amount, or $3\frac{1}{2}$ lacks allowed to about 44 of those gentlemen, having 15 Collectorships, which is far from being attended with the necessary authority, have not the shadow of that power, heretofore annexed to rather a greater number of foudedary and zelahdarry Mussulman residences, distributed in like manner formerly throughout the country, but with fuller effect, in executing the duties of such high important stations.

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This sum of 64 lacks then, supposed here to be the aggregate of yearly supplies appropriated to pay the first interior expense of the collections while under the management of native Agents, if really ascertained to be as stated, an excess of the proper income of the State proceeding from territorial funds described within the khalsa portion but altogether new, or recently discovered, exclusive of the net malgoozary resources; so it must be considered to have existed, as well in surplus of the bundobust teshkees of Cossim Alli, or the greater estimated revenue of 1171, as of the unaccountably diminished jumma-bundy of the following year, under the auspices of Mahomed Reza Khan. For we must contend there is not a single individual Mussulman or Hindoo, necessarily or actually employed in the finances, or an article of unavoidable necessary expense, now incurred by administration, (excepting the moderate salaries to indispensable British Agents), that was not before equally chargeable to Government; in the most economical periods of Mogul sovereignty; and therefore, though the united, free, and appropriated public supplies for the present time, fall infinitely short of their more ancient standard, the defalcation is to be placed entirely to account of the former, or unappropriated resources, involved in the first grand simple operation of reduced settlement, at the acquisition of the Dewanny. In confirmation of this position, the two following instances of assessed lands within the soubah are adduced;— and though in local dimensions, these may be thought too small or undefined, to serve as a basis for exact calculation; yet as they ought in other circumstances to be perfectly analogous, they may be here safely admitted in support of what will appear rather an unimportant conclusion, until the more full positive statement of the principal fact, now only glanced at in the comparison.

The first is, in the zemindary of Rajeshahy, and stands sufficiently authenticated among the documents referred to in the "Plan of settlements, &c., p. 90." Under the title of, a ryot's account of rent in the village of Deknypahr, dependent on the pergunnah of Gowas, in the Bengal year 1182, A. D. 1775-6. This account, if before received in proof of the great accumulated burthen on the country, might here be exhibited to show, as well the vexatious unauthorised exactions of the zemindar from the peasantry, as injustice to his sovereign, in withholding the amount of actual collections; for it is more than problematical, whether any British administration, so far from entering into such minute detail of the revenue, as to proportion the gross assessments of a whole district to the subdivided farms of a village, have ever been able to ascertain the proper names of all the greater included pergunnah divisions, each comprehending a multitude of these smaller territorial portions. But the purpose now of bringing it forward, is still of more extensive scope; being to estimate, from the data it affords, the similar defalcation of all the land-holders of Bengal, on pretence of charges or increasing demands of the State.

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To proceed accordingly. The ryoty jumma of 63 begas, 6 cotta of different sorts of ground, as stated in the ausil, which certainly means a proportion of the original toomary rent-roll equal to Rs...	24	0	0
Abwabs on that capital, being the soubahdarry proportionable assessments, already described, levied to 1144 A. B. A. D. 1737 towards the end of Sujah Khan's Government at 5 A. 7 C. per rupee, is	7	10	5
To 1167 or 1760, on Meer Cossim's accession 11 an. per rupee	16	8	0
	<hr/>		
To 1172 or 1765, on the Dewanny acquisition, and yearly following on various pretences, and at different rates	14	0	17
To 1181 or 1774, altogether unauthorized, rateably	9	2	6
	<hr/>		
	23	3	3
Total Ausil and Abwab	71	5	8
In like manner, a portion of fussillee or harvest grounds of 79 begas 6 cotta rated according to the yearly produce of crops at ausil jumma of Rupees 18-7-17, with abwabs similar to the foregoing of 30-11-4, yielded in all	49	3	2
	<hr/>		
Making together, a revenue little short of, the original, increased three-fold, amounting to Steca Rupees...	120	8	10
	<hr/>		

Now conformably to this exaction, calculating on the same proportionable scale, the assessment of the whole soubahdarry, should pay annually to Government in gross about 63 lacks; whereas its then rental little more than exceeded a third of that amount, being barely equal to the ausil jumma; and the kooll bundobust of the soubah entire, should have been rateably in like manner, near four crore of rupees, including at least one-fourth to answer supposed mofussil charges.

The second instance, comprehends the Ceded districts of Burdwan, Calcutta, and Chittagong; and, as these lands offer a much more extensive field for observation, so, in being longer known, or more perfectly investigated, and including in a certain proportion, all the variations of soil, climate, or other circumstances influencing the State, with the yearly value of rude and manufactured produce, to be found in every other province of Bengal, they also must afford a juster, more accurate scale of comparison, to determine the measure of the whole by a part, than the former or any other standard which occurs within the very narrow limits of actual knowledge. The data presented to us are; a widely dispersed various territory, part advantageously and part unfavourably situated, including in all its dimensions 9,043 British square miles, of which 8,000 may be reckoned productive, forming about one-ninth of the superficial contents of the whole soubah, coming under the like class of profitable sources of revenue. The ausil toomary jumma of the same portion of land, being the fixed proportionated medium result of its value, ascertained in 1722 after the minute authoritative enquiries of many able successive administrations, in course of a century and half of practical despotic rule, was, as hath been already stated, 27 lacks of rupees, which became increased by abwabs or improvements about the era of the Dewanny in 1765, to a net malgoozary of 58½ lacks; being, either in the case of the original or accumu-

lated rental, nearly one-fifth share of the similar periodical assessments levied throughout the whole country, exclusive of the *sayer* duties and more recent profits set forth under the head of *Feroosh nemuck*. At the same time, the separate extra collection made from the same territorial funds on account of zemindary or *mofussil* charges, amounted in all the districts, on a yearly medium taken at the commencement and conclusion of the cycle of 19 years, ending in 1783-4, to sicca rupees 8,33,673. Admitting, then, this last article denominated *teshil serinjany* to bear the like proportion of one-fifth, that the clear *khalsa* revenue of the same lands do to the total of the *soubah*; it will yield altogether, within 5 lacks of its estimated universal produce at first calculated, on foundation of the actual charges, including 17 lacks for the expense of native agency in the customs and manufacture of salt. But if the mean proportion of rent and extent of territory compounded, being a seventh part, were made the ratio of *wojooahat* collections throughout the whole of Bengal, the amount would exceed 75 lacks.

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2. *Kharije Jumma*, or rental of lands, alienated prior to the last corrected formation of the *ausil toomary* of *Jaffier Khap*, as a constant ample maintenance for all the inferior native officers employed in the collections or otherwise, and for the charitable support of *Bramins*, with the whole religious establishment of the *Hindus*. This, at present forms the grand source of emolument to the *zemindars* and *canongoes*, as well as to all the classes of public servants, subordinate to both these official heads respectively;—and by the fraudulent extension of it through their collusion, under the ignorance, corruption, or negligence of Government, since the last regular authoritative appropriation of such land, which might have taken place at the permanent original settlement of the revenues of the *soubah* about the year 1722, hath become enormously great, more specially in latter times; and if not timely checked in its growth with the strongest equitable hand of power, by resumptions and absolute limitation, must in the end, inevitably absorb all the most productive, still existing territorial funds of the State. The lands thus alienated, were from the beginning distinguished under the two general descriptions *Chakeran* or *Bazee Zemeen*, of which the *chakeran*, as the word implies, comprehended the territorial assignments made for the subsistence of servants of all denominations and ranks, throughout the *soubah*, viz., *Nancar* or *Khanchbarry*; so, the whole or the greater part of the *zemindaran*, *canonguan*, *mokuddiman*, *putwarrian*, *paikan*, *molungian*, and *rahberan*, forming together a body of at least 150,000 individuals, *Mussulmen* or *Hindus*, necessarily employed in the department of finance. Generally in the other provinces of the *Mogul* empire all these classes of natives, (excepting the *zemindar* and *molungees*, the latter of which are peculiar to Bengal and *Orissa*.) were paid by a *russoom*, Commission or percentage on the amount of their collections, either in money or in kind, or they received a *moshairah* or monthly allowance, in the nature of wages for services performed. But in Bengal, it appears that an ample provision has been made for the whole class, officially, in free land, entirely separated from and struck out of the original rent-roll; probably from the period of the *Afghan* kings of the country, whose institutions, in this particular, were perhaps adopted, by their successors the *Moguls*, hence occasioning a particular local deviation from the established regulations of the latter.

Accordingly, it was found from the researches of the *aumeens*,

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throughout those districts, to which alone they had been deputed in the year 1777, (and 'scarcely forming two-thirds of the area of the whole soubah, inclusive of Burdwan, previously investigated) that no less than $10\frac{1}{2}$ lacks of begas were thus entirely appropriated *lakheraji*, or rent-free, under the head of Chakeran, besides the nancar, zemindarian, and putwarrian, of which it doth not appear that any account, unless in a few instances, hath ever been obtained; and that valuing merely the ascertained territory so disposed of to servants, at the moderate yearly assessments of $1\frac{1}{2}$ rupee per bega, the amount would turn out $15\frac{3}{4}$ lacks of rupees.

But the 2nd division of the *kharije jumma*, being the Bazeer Zemeen, or certain lands set apart for various uses, comprehends by far the greater portion of all the fraudulent alienations, now in question. The true undoubted cause of this, will naturally occur to such as are acquainted with the bigotry and superstition of the Hindoos, the influence of their priests, and irresistible propensity to encroachment with chicanery, under presumed ignorance or negligence of rulers; when it is discovered that charitable donations to Brahmins, and endowments, for the maintenance of their various religious establishments, make up the greater part of this head of territorial funds, at present in a manner wholly dormant. It will seem nevertheless at first sight extraordinary, that either of two successive dynasties of Mussulman princes, both of the Sunnite most rigid sect of Mahomedanism, who, so far from tolerating the Hindoo worship, more frequently destroyed their temples, and imposed the *lizea* as a fine for idolatry; should yet, in the particular instance of Bengal, appear to make any provision, for the support of the local system of religion. In truth, they did not, and could not avowedly do it, whatever might have been the lenity or policy of Akbar, in whose reign were framed the original institutions now uni-

Sic. in orig.

versally received, in allowing a secret indulgence. Virtually, however, the effect was the same, whether the Rajah's Toorel Mull and

Mansing, the Emperor's first delegates for the settlement of the finances of the soubah, were authorized or not, to show any consideration for the ministry of their proper faith. But to what amount may have been thus clandestinely sacrificed, or by wilful negligence lost to the State, no records could then, or now, be produced to evince; and indeed, it is only of late that this portion of the Mogul empire had arisen into some estimation by its increasing riches and prosperity, that the enquiry or establishment of the fact, could be deemed of any great importance to preceding rulers. To the present, it may be sufficient to know, that all such alienations legally, and according to the constitution of India, as derived from the highest sovereign authority still formally existing, are absolutely null and void in themselves, *ab origine*; and only to be tacitly acquiesced in, on principles of policy or equity, inasmuch as they are to be restrained within bounds of moderation and universal national justice. The greater part therefore, of these spurious fraudulent donations denominated *dewutter*, *birmooter*, *bishnowutter*, *perooter*, *mahooteran*, &c., which for some years past, have been daringly made, if not even openly avowed, (from the experienced lenity of British administration) to have been conferred under a certain form of *sunnud* or grant, as the sole act and deed of zemindars, the mere acknowledged officers of Government, in violation, or rather by treasonable assumption of the first exclusive royal prerogative, in so

traiterously transferring any portion of their *eahtimam* or territorial trusts, to the prejudice of the perpetual proprietary right of dominion, besides a present enormous defalcation of the public revenue; we repeat, the greater part of these must necessarily, but with full intelligence, joined to the most cautious vigorous perseverance, be resumed; though constituting, inclusive of all other appropriations under this head, as appeared even from the partial enquiries of the native *aumeens* employed throughout the same districts, and with the like limitations as have been mentioned in stating the *chakeran*, a territory rather exceeding 45½ lacks of *begas*, estimated at least at 67½ lacks of rupees.

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The aggregate amount then of both these branches *chakeran* and *Bazee Zemeen* of the *kharije jumma*, appears to be 55½ lacks of *begas*, which valued at a rupee and half each on a medium, should yield a net rental of Rupees 83½ lacks ... 83,50,000

But in this calculation, the following districts, comprehending altogether square miles 30,148, are totally excluded, as not having been subjected to the *aumeeny* investigation, viz., Dinagepoor, Edrackpoor, Sylhet, Ateah, &c., Silberris and Tomooluck, Tipperah, Pachete, Rangamatty, Cooch Behar, with the muscoory *zemindaries* entirely, and which being collectively equal to one-third of the whole area of the *soubah*, or at least one-fourth share of all the productive lands, should yield in proportion of the total of the foregoing 3-4ths 18½ lacks of *begas*, equivalent to ... Rupees 27,75,000

Further, it may be admitted as certain, that little or no part of the *nancar* to the *zemindars*, or what may have been taken by the *canongoes* themselves in land, as an equivalent for their *russom*, hath been reckoned in this account, and which making together, when restricted to legal bounds, 7½ per cent. on the *ausil jumma toomary*, may moderately be estimated 7 lacks of *begas* ... Rupees 10,50,000

Thus supposing the total of the *kharije jumma* to be 81½ lacks of *begas*, yielding ... 1,21,75,000

Again; this statement of appropriated lauds, will be more largely verified, by proportioning the better known alienations of the ceded territory to those of the whole *soubah* (thus supposed imperfectly ascertained through *aumeens*) than hath been already done, in respect to the revenue article of *tehsil serinjamy*. Accordingly, the Districts of Burdwan, Calcutta, and Chittagong, forming a ninth of all Bengal, after various scrutinies, being found to contain in *chakeran* or *Bazee Zemeen*, *begas* 11,76,998; the proportionate result for the country entire, would be at least one crore of *begas*, producing a yearly rental of one crore and a half of *sicca rupées*.

In like manner, the amount of the two more general heads of *tehsil serinjamy*, and the *kharije jumma* (being the rents or lands in part either legally bestowed by Government, fraudulently alienated by its proper officers, or unconstitutionally seized by the actual possessors, taken together) shows the whole of appropriated resources to defray the real, supposed and fictitious *zemindary*, *mofussil* charges for interior management of the collections, or support of the honour and dignity of a munificent sovereign, to be one crore eighty-five lacks

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of rupees, which sum added to the net malgoozary revenue of the Crown, as before stated, on the acquisition of the Dewanny, makes the total of the *kham wasool*, or gross receipt of revenue, annually raised from the country and its inhabitants at large (on the proper account, in the name or with the assumed authority of the ruling administration in matters of finance, as the sole exclusive unquestionable high representative territorial lord proprietor of the soil, according to real assessments, inclusive only of a few estimated resources, which have been actually realized or ascertained, under different administrations at various periods, from all the severally specified defined districts of the Soubah of Bengal) to be in round numbers, five krore and three lacks of sicca rupees; while it may be further advanced, in anticipation of what will furnish the similar details for a separate essay, that when the gross rental of Behar with the Chuckleh of Mîdnapore in Orissa are taken into the account, the sum of the whole, cannot fall much short of six krore and thirty lacks of sicca rupees. " "

Here we must bring immediately to our recollection what Mr. Holwell, generally the most enlightened political writer of his time, on the affairs of Hindostan, and who then possessed, in a manner exclusively, all the local financial knowledge of his countrymen, published about 20 years ago on the subject of the territorial funds now in question. If it should be admitted, as it appears, that his calculation of eleven krore, goes as much beyond the reality of rents or revenue actually forthcoming (as the amount proportionably will be found to fall short of the entire original gross produce of the same lands, which ought legally to be in quadruple ratio to the sovereign proprietary dues) it is to be remembered in justice to this gentleman's authority, for which we entertain the highest respect, that he could not have been furnished with any accurate details under the distraction and jealousies of the then ruling Mussulman Government, as is apparent from the allowance of two krore for the sayer duties alone, of the city of Dacca; and that the 24 pergunnahs of Calcutta (the circumstances of which are made the basis of his analogical computation for the rest of the country) were the only portion of territory at that time tolerably explored, or perhaps in the least known to the other Agents of the Company for some time, after the revolution of 1757.

To distinguish however the net malgoozary revenue, expedient and proper to be drawn into the exchequer, from the total of the gross rental of Bengal, which may for the utmost safety be thus computed five krore three lacks of rupees, it will be necessary here to exhibit for deduction, an anticipated sketch of what might have been constitutionally, and in justice, deemed a sufficiently great munificent allowance, or what can in probability be actually incurred on account of mofussil zemindary charges of collection under every denomination; and for the preservation of the public peace of society at large, by an adequate militia, as well as to secure the interior tranquil order in particular of the great mass of the people, called Hindoos, in affording support, ~~surely~~ or avowedly, for the most ample braminical establishment of any possible utility. Accordingly, supposing the whole soubah to be composed of 400, sahtimam or zemindary jurisdictions, inclusive of 1,600 pergunnahs, having each a canongoe; and with an equal number of putwarries, 25,000 villages, every one of which reckoned to contain on an average 60 houses for as many families of rather less than 7 persons, to make the entire assumed population of ten millions of souls, scattered

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throughout a territory in all its dimensions of 91,000 square British miles, affording 72,000 in some measure productive, then the three orders of superior native officers here indicated as requisite for the internal management of the finances, being entitled to about $1\frac{1}{4}$ per cent. on the gross receipts; 28,000 berkendazes and sebundy troops, chiefly in the frontier districts, with a subsistence to each of 12 begas in free land, assigned over, at a moderate valuation of one rupee per bega; 50,000 pikes forming a relief of stationary village Pçons everywhere indispensably requisite, and maintained on an allotment of 10 begas of ground to every individual; 45,000 molangees, being the presumed original number of salt manufacturers, possessing for their permanent support, perhaps only 4 begas individually, besides a rupee per month in rice or money, for their half year's labour; together with a surplus of $2\frac{1}{4}$ lacs of rupees, for pool and bhery bundy, bazee khurch, &c.;—will make the total of mofussil zemindary expenses, as probably settled to the year 1722, rather more than 25 per cent. or 36 lacs, on the rent-roll of that period, being the ausil jumma toomary of Jaffier Khan; and if at the same time we allow, under the head of Bazee Zemeen 20 begas of the richest productive land to have been set apart for the charitable religious maintenance of a Brahmin, admitting of two to every village; consequently a legion of 50,000 for the whole country; we shall find the amount of all the appropriated funds, for the authorised necessary disbursements of the State, during the vigour of the Mogul empire, to have been 46 lacs of sicca rupees. But though the collections of the soubahdarry abwabs, since established proportionably on the original assessment, cannot really be attended with any great extraordinary charge, while thus levied rateably by zemindary jurisdictions, already universally subjected to similar observations of finance; near $3\frac{1}{2}$ per cent. additional hath been incurred under the head of Muscoorat, on account of these newly accumulated imposts, or in consequence of a more extensive agency; to which being added one-third of expenditure for a like increase in the quantity of salt manufactured and annually consumed, together with $4\frac{1}{2}$ lacs more, to answer all further contingencies;—the total of all charges will be 56 lacs, leaving a clear revenue to the sovereign from the soubah entire, of four krore forty-seven lacs; thus, supposing a zemindary deficiency of one krore twenty-nine lacs less than the net malgoozary of 1171, besides a reduction of one krore twenty-six lacs more on that settlement in 1172, including together a positive unaccountable, resuable yearly defalcation of at least 2 krore of sicca rupees.

If however, it were allowed in a case of such importance to offer the result of a calculation, founded rather on analogous hypothetical reasoning, than on any detail of facts more or less correct in the exposition, I should be inclined to go beyond the bounds of the preceding settlement, and assign to Bengal, in all its dimensions, an area of 90,000 square British miles; of which one-fifty hilly, jingly, barren and useless; one-fifth mostly unproductive, as lying under water, towns, highways, woods, or pleasurable wastes; two-fifths a rich common pasturage with beneficial plantations, altogether exempted from taxation; and the remaining one-fifth proportion, along in cultivation, liable to the rents of the territorial proprietary Government at the established rate of the rebba, or one-fourth of the yearly gross produce of 18,000 square miles each of 1,936 begas, which at the medium value of the lands of the 24 pergunnahs, being $1\frac{1}{4}$ rupee per bega should yield

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(exclusive of salt profits, but including the foregoing collection for charges) a revenue of five crore twenty-two lacks seventy-two thousand sicca rupees.

To those who have heard of the vast riches of Bengal, and unfurnished with any local standard of appreciation to estimate them intrinsically, are forced to draw their comparative ideas solely from the factitious more opulent circumstances of European dominion, still in a progressive state of improvement; while Asia, for ages past, hath been on the decline or stationary;—it may seem rather wonderful, that the proprietary share of a territory so advantageously situated in the temperate zone (known to be the most fertile of Hindostan, which is the acknowledged garden of the East, and productive at least of a double yearly harvest) should be even so inconsiderable as it appears to be, from the largest of our calculations. For, it will naturally occur that the lands of Great Britain, of the same dimensions almost precisely with perhaps a more scanty population; yield a rental to the proprietors, inclusive of their present rated tax of four shillings in the pound, of twenty millions sterling, or kores of rupees, supposed to be only one-fourth of the gross produce realized by the tenantry, and which is nearly four times the valued landlord's revenue as stated for Bengal, bearing the like proportion of a quarter to the total returns of agriculture forthcoming to the Hindoo peasantry. But the relative wealth of nations, depends on the wants of the people and the surplus product of their labour, beyond internal consumption carried abroad for sale. A seer of rice with a little seasoning, a rag, a hut, or the canopy of heaven (the whole brought within the daily expenditure of an anna or two-pence for each individual) satisfy all the natural wants of an Hindostanny husbandman or manufacturer; and if he can save at the end of the year, a couple of rupees from the produce of his industry, rated at 100 in the market, he is infinitely richer, more contented, and easy in his circumstances, than the individual following either of these occupations in England, who, after incurring a personal expense of two shillings a day, should yet be able to lay by an annual profit of two guineas from his whole estimated work of 100. At the same time, with respect to the natural intrinsic riches of country, it is to be observed, that in proportion as the soil generally is in itself fertile, so it will be found poorly cultivated from prevailing habits of national indolence; and that in Bengal the ordinary effect of relaxed industry is prodigiously heightened by the influence of climate or religion; while 2-5ths of the whole territory being exempted from rent, as appropriated for pasture, become of no account to the State, though supplying the greater share of the animal exigencies of the people. On the other hand, besides the operation of all these circumstances, in limiting the quantity or value of manufactured produce, the workman being confined to particular castes or tribes from one generation to another (being universally mere journeymen without capitals, and depending annually on foreign merchants for advances, which must be in proportion to the extra demand) so this fund of acquired opulence is also comparatively small, to the similar resources of the western hemisphere.

To others again (who possess an imperfect local knowledge, have been misled by misrepresentation, and draw general conclusions of impoverishment, from an apparent irremediable derangement in finance, which could not be traced with experienced certainty, to its proper original abuse) the fact of moderation in our statement, may appear

problematical. A superficial view of things, partial or interested information, opinions at first obtruded on us through the chicanery of the natives, and afterwards from common adoption, admitted as just without further investigation; a few circumscribed instances of decline in population, agriculture, manufactures, or trade; occurring to what is called general observation, expressed in terms equally indefinite, but which in truth, can only be depended on, when circumstantially stated and confined to special personal surveys of the small number of Europeans dispersed throughout Bengal, rarely a theatre of pleasurable excursion, together with the pretended grievances of farming land-holders, who, presuming on the ignorance or lenity of their foreign proprietary rulers, grow insolent with the riches of accumulated defalcation, and become clamorous for remissions in the professional cant of being overrated in the yearly assessments of territorial rent: all these, have been anticipated, or might be adduced, as proofs of exaggeration in the revenue estimate in question. But the most conclusive, supposed unanswerable argument, is likely to be drawn from the presumed great drain of specie, and consequently ruin to the country; first by the oppression, then the rebellious flight of Cossim Alli, with all the hoarded extorted treasure of three years tyranny. Let us however enter into detail, and we shall probably find the reasoning built on this last event, alike baseless with every other hypothesis maintained to depreciate the actual resources of the country. The usual tribute of a crore, chiefly in money, sent to Delhi for 25 years successively, ending with the soubahdarry of Sujah Khan as already stated, at least prove by induction an annual influx to the same amount through the channels of trade, as it is allowed that local prosperity was constantly increased to the close of the same period. An equal space of time thenceforward elapsed to the acquisition of the Dewanny, in 1765, in which it does not appear that any remittances of revenue in cash or otherwise were made to the Emperor, though it be incontestible from the rise of panchoutra customs of Moorshedabad on manufactures, that the value of exports from thence must have nearly doubled; and allowing even gratuitously that Meer Cossim might have carried off the whole of his probable treasure collected from Bengal, which before hath been stated at $4\frac{1}{2}$ crores of rupees; also, that the amount of presents, &c., chiefly to British individuals, with the restitution to the Company from the revolution of 1757 to 1766 together, stated in the third Report of 1773, at rather more than 5 crores, might in like manner have been withdrawn from the currency in circulation; still it will follow, that 15 crore in specie remained in the country in accumulation of the former stock of provincial wealth, and which must have prodigiously extended all the resources of Government in the latter period beyond the utmost scope to be allowed to the preceding one, so celebrated for order, opulence, and general prosperity.

If in aid of our calculation an accurate view of the commerce of Bengal, which ultimately fixeth the valued stock of labour, of rude and manufactured produce, as well as of money, could be brought into comparison with the general rental of the country, we are persuaded the result would be a collateral support of what we deduce from a combination of such independent facts, reasoning, and opinions, as have been already stated. Moreover, the subject itself, besides affording the pleasure of novelty, would, we presume, be highly interesting to the public, as forming the only beneficial justifiable grounds of the

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continued dominion of Great Britain over the richest of all her Asiatic possessions, and opening a field for useful speculation in experimental politics; hitherto imperfectly explored, or wholly neglected by European philosophers. The most enlightened of these however admit, that the population, industry, and universal state of things in Hindostan, have been long, in a manner stationary, or liable to little intrinsic alteration under despotism; thence concluding generally, that all the sources of national wealth alone made productive with greater extension, through free operations of commerce, must be there, rather slender, and confined to exact limits. But they are so far from saying any thing specific and certain, from which practical inferences might be with safety drawn, to guide the conduct of public measures, that on the contrary, their doctrines imperfectly explained or misunderstood, added to wrong intelligence touching the policy, civil rights, or technical language of the East, together with the necessary confusion of ideas in using the relative term *rich*, without a just local standard of comparison, have led some of our statesmen into many very important errors, by the adoption and application of maxims, alone suited to the circumstances of society in a progressive state of refined improvement, and therefore extremely different from the one now in question. Amongst the most serious of these mistakes, may be reckoned;—1st. Such as occur in considering the nature, extent, and influence of the trade of Bengal respectively to the internal prosperity of the country, or of its foreign interests, subservient to the views of the protecting power of Britain.—2ndly. Supposition of a great comparative stock of labour in agriculture or manufactures, requiring a proportionate quantity of circulating specie, with a large capital necessary for annual reproduction, and capable of considerable increase by accumulation of the profits.—3rdly. Condemnation of the Company's present mercantile

sic in orig.

system, as ruinous in drawing any, or so large a portion of surplus manufactured produce, instead of the ancient greater pecuniary tribute paid to the Mogul, from conquered dependencies, now destined eventually to enrich the ruling dominion of a more distant sovereign, without indeed any adequate returns on the part of the latter, except the rarest blessings of peace, personal liberty, security of property, with the most powerful national protection hitherto ever enjoyed by Indian subjects.

The discussion of these various topics at length, would require as many volumes as there are heads of discourse; and we are so far from thinking ourselves equal to the task, even if our inclination led to it, or the performance were more intimately connected with the proper subject of the present treatise, that we are rather disposed to believe that no one individual of our countrymen, however considerable his abilities and local enquiries, hath been yet able to collect a sufficient fund of experimental knowledge to accomplish such an undertaking, with any thing like a complete intelligence, or tolerable accuracy. The following summary Analysis is therefore, rather in the view of propounding so many questions to be resolved for verification or to correct assumed data of facts chiefly, than to offer any certain or satisfactory information on the disquisition.

First. On the nature, extent and influence generally of the commerce of Bengal, it is to be observed; that in itself, it is of the simplest kind, entirely confined to the rude and manufactured produce of

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the country, exceeding the few natural wants of a poor people almost wholly *agricoli*, mere labouring farmers, under a single sovereign proprietor of the soil, in whose behalf, to make good a moderate demand of rent for the small share of lands in cultivation, they are forced to carry the surplus of their industry beyond a homely consumption, to interior markets, where it is then properly distributed into two branches of inland trade; the one, furnishing the necessaries of life to the rich, or class of idlers, soldiers, artificers, mendicant priests, the civil list of the Government, with all such as are maintained for public service, or in the employment of wealthy private dealers of every denomination: the other, affording raw materials in silk, cotton, or such animal and vegetable productions for the use of that portion of peasantry who are journeyman manufacturers, as well as labouring husbandmen, and work up those rare inimitable fabrics, or valuable commodities, serving as the basis of foreign commerce, hitherto in a manner exclusively supported and carried on by stranger-merchants, allured in the hope of gain to settle as factories for their respective nations, in a country requiring nothing from abroad, yet possessing many desirable luxuries to spare, which, though the contented inhabitants wanted activity or mercantile enterprise of themselves to export, was to be done through the medium of other agents necessarily, from the greater better regulated money rental established on the Mogul conquest, or in Bengal more recently, from the constant demand of the same manufacturers on the part of former dealers, now acting both as sovereign and merchant; but who, if finding it unnecessary to bring little or no specie into the country. in the latter capacity, have also in the former, discontinued the practice of drawing the usual or any proportionate quantity out, under the denomination of a tribute.

The extent or total pecuniary valuation of this commerce, however limited in substance to the ancient standard with respect to the whole of Hindostan, hath certainly undergone a great change as well by fictitious enhancement of price, as almost entire compression, within a single province) of all the foreign manufactures of the empire, in consequence of the three great events we have often called to remembrance; the discovery of the American mines; of the passage round the Cape of Good Hope; and dissolution of the Mussulman empire of Bejapoor. Yet after all, the utmost we can allow in 1765, with a possibility of verification from a five years medium, ending 1785, of the customhouse rated collections for the gross trade of the subah in question, doth not exceed in amount $6\frac{1}{2}$ krore of sicca rupees; which might be further subdivided, after its prior two-fold distribution internally, into the following branches:—

- | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 1st. Articles of prime necessity; such as rice, vetches, wheat, and all other sorts of grain and pulse; fruit, roots and greens; oil, ghee, with every kind of laitage, carried to inland markets, and solely for home consumption, excepting about a twentieth part for victualling ships, for occasional supplies to the Coast of Coromandel; altogether computed at Rupees | Two krore. |
| 2nd. Articles of second necessity; such as salt, betel leaf and nut, tobacco, opium and saltpetre of Pegneseah, &c.; sugar, spirits and bang, of universal growth and use; iron wood, chunam, earthenware, hemp, leather, wax, jack, indigo, pepper, woollen blankets or comlies; all, likewise for interior consumption, except to the value of a fifth exported in salt, { | One krore. |
| opium, indigo and saltpetre Total { | & 20 lacks. |

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3d. Articles of luxury; being all the raw silk, cotton and silk manufactures of the country, including the price of rude materials, with the labour, and of which two-thirds may be reckoned for foreign exportation, allowing to Europe a crore and sixty lacks, and sixty lacks more for the gulphs, coasts and islands of the Indian seas, with all the surrounding Continent of the rest of Hindostan, leaving only for home consumption about one crore and ten lacks; being in all ' . . . { Three crore & 30 lacks.

To make up the Total of our calculation, as stated Rupees 6½ krores

As to the influence of such a commerce in securing with political certainty, internal prosperity, as well as, the most liberal, mutually beneficial, and necessary foreign protection of Britain, it will best be shown in discussing the two succeeding heads.

Secondly. On the mistaken supposition of the existence of a great comparative stock of labour in agriculture or manufactures, requiring either a proportionate quantity of circulating specie, or a large capital, necessary for annual reproduction, and capable of considerable increase by accumulation of the profits. Taking all the ground in tillage, in the course of the year, to be 35 million of the small ryotty begas, of which perhaps, from the constitutional indolence of the inhabitants, only one-third is in actual cultivation during either of the three seasons, khereef, rubbi, and bhadovy; we may reckon for every 25 begas of the whole, one labouring farmer or ploughman, who with a family of five persons, male and female of all ages, will make the aggregate of peasantry, including manufacturers to be eight million four hundred thousand, in a total population of 10 million of souls allowed to the soubah entire. The gross product of the land, with the labour performed in different degrees by such a body of people employed in husbandry throughout Bengal, cannot reasonably be estimated on an average, at a greater rate than 6 rupees per bega, amounting in all to 21 crore of rupees, being rather beyond the quadruple of our largest assigned rental to Government; and if to this be added, three crore more for the work of manufacturers and artificers, with rearers of the silk worm, we shall find the total value of the annual industry of the country, to be no more than 24 crore of rupees, to furnish an ample subsistence for the great mass in or out of productive occupation, besides a small proportion for cattle; to provide a stock of raw materials with machinery for workmanship, or renew the seed and implements in husbandry; and lastly, to pay to the sovereign territorial proprietor the moderate fixed demand for rent, forming properly the whole revenue of the commonwealth for the support of the necessary civil and military establishments of Government; valued generally since the days of Akbar in money, which then began to flow in from abroad more abundantly, in consequence of the discovery of the American mines, and facilitated commerce with Europe through multiplied channels round the Cape: or which, being re-found at home, in the buried treasure of the superstitious Hindoos, was soon again thrown into the general circulation, from extravagance, with the increased measure of internal luxury, supported exclusively by their Mussulman conquerors.

The quantity of specie thus required in current use, to regulate the money price of all things, though undoubtedly much increased in

the course of the two last centuries by an extraordinary influx of factitious wealth; hath yet at all times, been extremely small, comparatively to what might be necessary for any European state, resembling most in circumstances the situation of Bengal; and can bear no proportion to the whole annual produce of the country. For in the first place, it is observable that the bulk of the people here, being husbandmen and manufacturers, provide, independently of each other, perhaps fully for their family maintenance or wants; and as there is no occasion for interchanging the product of the respective industry of these two great orders of men, among themselves; to neither, can they have any need for the ordinary pecuniary medium of circulation. It is therefore, solely to carry on the operations of commerce, that money is ever wanted. But the value of this commerce (consisting of the surplus of the land and the manufacturers labour, carried annually for interior sale, to answer the homely consumption of all the other inhabitants, or less important demand of luxurious foreigners) hath been stated in its greatest extent, at 6½ krore of rupees; and of this, near 5½ krore, exclusive of the amount of the sayer and salt revenue, should be received yearly into the public exchequer. The payment, however, of such income is not, as in other countries, prolonged to so distant a term; neither, does it depend wholly, as might reasonably be expected, on the three local subdivisions of the fusilee or harvest season; nor is it even allowed to be made quarterly; on the contrary, it must be forthcoming by kistbundy, or monthly instalments; and as the like rule is universally established for all the disbursements of Government, which thus absorbs 5-6ths of the surplus produce of the soil and labour, as well as for the sole expediture of individuals, whether in servants wages, detailed advances on account of provisions, materials of manufacture, or finished work;—so we may fairly and with great safety, conclude that the circulating capital in specie, at the period now in question, was made, at least, to perform three revolutions annually; and that the sum actually required for current use, probably never did exceed two krore and 20 lacks of rupees, or about one-third of the whole value of exchangeable commodities sold in course of the year.

Accordingly, when the effective revenue of the soubah was nearly at its greatest height, under the administration of Meer Cossim, and all productive regulations of finance most rigidly executed, the average amount of rupees brought into the mint for annual recoinage, ascertained by a duty of 2 per cent. to the state, doth not appear to have exceeded the old standard of 1½ krore, forthcoming even in the soubahdarry of Jaffier Khan; and 70 lacks more must be thought no inconsiderable allowance, for the more minute languid circulation of interior mofussil traffic. At the same time, it is perfectly consistent with our belief, as capable of being brought to political demonstration, that an equal quantity of specie with what is appropriated for current use may be employed as a dormant capital liable to occasional drains, and of more or less public utility, in proportion as it is distributed among the five several monied members of Indian society: viz, the sovereign, merchant, banker, zemindar, and manufacturing dealer. In the hands of the two first, with whom, five parts in six, will be found indispensably requisite, and make no more than what in policy or legal right is the former's due, such a proportion of the quiescent signs of wealth, being the constitutional overflowings of a superabundant commerce,

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may indeed be called a sinking fund ;—but it is a provident one, and ultimately beneficial, because in the course of national events, it must again be frequently thrown into the general mass of currency. If the share of this dead stock, falling to, and locked up in the coffers of the third, should prove excessive, a great and universal inconvenience arises from it, in giving the command of the market to a set of men who will not fail to distress the state and individuals with most exorbitant exactions of interest, batta, discount, or exchange, in every operation of loan, credit, or disbursement. On the other hand, if a large disproportionate part of this surplus fund of cash, be acquired or left with the fourth, it becomes extremely detrimental to the public interests, and if not tending to the immediate dissolution of society by rebellion, corruption, or profligacy, is, only as the lesser evil, perhaps entirely withdrawn from circulation, literally dead and buried, never again to be brought forward, unless through chance or violence, as hath been sufficiently experienced during the whole course of lenient British administration. But with the fifth, the manufacturing dealer, who always largely supplies the deficiencies of his own active and dormant capital, by encroachment on the merchants stock (perfectly understood in the operation of incurring outstanding balances should any useless money remain beyond the requisite advances for home or foreign demand) after satisfying selfish niggardly wants, it can only serve to encourage idleness and extravagance, and enhance the price of his proper labour, without the smallest benefit to the industrious poor.

Yet if the quantity of circulating, idle or useless wealth, be thus limited ; how much more so on comparison, will be found the profitable capital required for annual reproduction. This is a subject that affords the largest scope for speculation ; but least for controversy, as being most familiar to European experience, and therefore best suited to the present abstract. In agriculture, instruments of husbandry, the seed, and wages of labour, absorb the whole requisite productive capital. Under the first head, cattle, forming in other countries the grand article of expense, are scarcely of any consideration, in Bengal ; or if otherwise, alone to the prince, through whose bounty a much larger never failing stock than is necessary for cultivation, hath been, from time immemorial, reared and fed gratuitously by a superabundant pasture ; but even if this were not the case, and that any casual accession to the number of peasantry could be looked for, among a people of stationary industry, and religiously confined in the occupations of different castes ; ten yoke of oxen, sufficient for the ordinary yearly threefold cultivation of 100 begahs of ground, may be purchased generally throughout the country, for 40 rupees, while less than a fifth more of the same amount, will furnish ploughs with all the other implements required, even if the rude materials for building office houses were thrown into the account. In like manner, the seed is supplied by a very inconsiderable portion saved from the annual produce, and probably for all the lands of the soubah, doth not exceed in value 20 lacs. Then supposing 14 krona to be the aggregate wages of labour for the whole year, at the rate perhaps from 17 to 18 rupees to each individual of all ages, male or female, furnished by 350,000 mokuddeman ryots, or chiefs of inferior farmers ; yet as this sum, is chiefly paid in provisions daily or proportionate to the returns of the triple annual harvest by monthly instalments, so the amount required in advance, never can exceed a twelfth of the total in money and kind.

In a word, we are sure of being within bounds, in estimating the whole productive stock employed or necessary in agriculture, at less than a crore and a half; in the outlay of which, the farmers are more than amply compensated by the proprietary sovereign of the land entitled to rent, through the extraordinary profits accruing, from a free unbounded pasturage.

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In manufactures, the capital necessary and usually employing the whole industry spared from husbandry of at least a million and a half of people will be found still less in proportion, than what hath been assigned to the greater division of agricultural labour. All the raw silk produced in the country, and chiefly for foreign exportation, may be valued prime cost at 50 lacs; but of this sum scarcely a thirtieth part can be laid out in the purchase of cocoons, or rude materials in their original merchantable state; and, being advanced at different times of the year, according to the successive buns or crops, varying in number from three to six. Of the mulberry and product of the worm the amount required in any given period, becomes extremely small; and will probably be returned in sale to the first dealer, before his stock can be employed, in a second operation. Again; the labour of winders, constituting the remainder of the interval, while all the offices and implementas of work required throughout Bengal for this particular occupation (in exclusion of the Company's factories, with the more recent filature buildings) cannot exceed a lac. So that, perhaps the trading stock constantly employed in the whole of this species of manufactures, until it falls into the hands of the great foreign exporter, who is often in advance for the entire yearly produce, may reasonably be estimated under ten lacs of rupees.

In like manner, all the *copass*, *kerp*, or *kerpas*, being the Hindoory, Bengalee, Shanscrit, and Arabic terms, used indiscriminately for cotton, in its rudest state with seed of native growth, in two unequal yearly harvests may be four lacs of maunds; which when cleansed and dressed for sale, after losing 3-4ths of its original gross weight, will still fetch at the first market, under the changed denominations of Ray, Pomba, and the Arabic Ketun, about 12 lacs of rupees; and to this may be added 6 or a third more, for the value of what is annually imported from Surat, but chiefly from Mirzapore, in the zemindary of Benares, requiring together a capital of 18 lacs for the full purchase of rude materials used in all the valuable cloth manufactures of Bengal, whether for home consumption or foreign exportation. The quantity of cotton thus employed, is however always bought by, or delivered out, in infinite detail to the ketenees or spinners, and generally in proportion to their monthly work, which is at once so laborious and cheap (under circumstances of the most perfect freedom from all restraints in the power of the sovereign, the merchants, or any of their proper agents, to impose) that though the price of fine thread spun, after losing a third more of its weight in further refinement, be enhanced to 16 times the value of the raw material, yet it is a very remarkable fact, founded on the most experienced credible information, this labour scarcely yields a subsistence of 9 annas, or about 18 pence per month, being no more than three farthings a day, to each individual of a corps of industrious poor, perhaps 18,000 in all, whose work the world besides, could not supply. A fact indeed, which might appear altogether wonderful, if it were not at the same time observed, that the greater part of this body of people is composed of women belonging to the families of the husband-

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men or manufacturers, and who could not otherwise be more usefully employed, at least during the hot and rainy seasons of the year. However this may be, supposing the number of weavers, whether masters or journeymen, throughout the country, to be 300,000 employed in working annually three millions of pieces of cloth, worth at prime cost two crore and 80 lacks of rupees, including about 15 lacks for the value of silk piece goods; yet, as the amount of thread, is not above half the price of the finished manufacture, and as the capital laid out in the purchase of such materials, seldom or ever, can equal the consumption of two months' labour; so the whole productive stock at any time required or actually in use, for completing all those beautiful fabrics, so much the object of our admiration, after allowing a loom of 6 rupees to be renewed once in 20 years for every workman, will not exceed 25 lacks of rupees, being rather less than the eleventh part of the full advances, made by the great interior or foreign merchant.

On the whole, we may venture to state as incontestable, that the utmost gross capital of every kind employed, or possible to be so, under present local circumstances, with the limited demand from abroad, in a yearly reproduction valued at 24 crore of rupees to answer the rent, profits on stock and wages of labour in all the various branches of agriculture, manufactures and internal commerce; falls rather short of one-sixth of the amount produced on 4 crore of rupees, of which two-thirds, may and should constantly be in some shape or other, at the sole outlay or risk of the East India Company as sovereign or merchant, to set in motion a proportionate share of all the industry of the country thus destined, to feed so many millions, perhaps of the poorest, relatively, though independently, the richest, civilized, most useful, inoffensive, peaceable body of subjects, now existing on the face of the earth.

Thirdly, and lastly: The most dangerous prevalent error is that, which represents the Company's mercantile system, as ruinous in exporting any, or so large a portion of the surplus produce of their territorial acquisitions in India, without receiving the usual or adequate returns in specie, or other exchangeable merchandize. But surely those who have adopted this mistake, were uninformed of, or did not advert to, three principal local or experienced analogous facts, which seem irresistibly and decisively, to determine all the merits of the question: viz., 1st. That the Mogul Emperors, formerly possessors of Hindostan, drew an annual revenue from Bengal, when its prosperity was supposed to be greatest, of at least one crore of sicca rupees in money, which never again returned into the circulation of the country, unless through the operations of commerce; still conducted probably on a larger improved scale, or at the worst, only varying in channel; and that the succeeding representative sovereigns, now entitled at least to the same net landed income, give up the claim of pecuniary tribute, because the importation of specie had ceased, inasmuch as they were themselves before instrumental to its influx, and are henceforth contented to receive their regal dues, in revolving manufactured production of the people's labour; in support of which, they are become highly interested, as well locally in behalf of the poor native inhabitants, as nationally on account of the great important advantages derived from this chief provincial domain of the British empire in India.—2ndly. That the people of this country generally never had, or can have, the smallest occasion for any foreign importations of goods, the necessities or superfluities of life, raw or wrought up, excepting perhaps one-third of the cotton used

in home manufactures, and which, of late years, hath been necessarily furnished from abroad, on account of the increased demand from Europe, together with Hindostanny indolence, requiring the spur of rigid, perhaps heavier exactions, to turn the attention of the peasantry from the exclusive enlarged private gain of graziers, to the narrowed more public benefits of agriculture; and that the woollens, lead, copper, warlike stores, articles of provision, &c., annually brought from other parts of the world, are solely to supply the consumption of foreigners, luxurious Mussulman natives, or ambitious neighbouring rulers, desirous of introducing among their soldiery the clothing, arms and accoutrements, with such like outward appendages of that military discipline, which in latter times hath so powerfully sustained the shock of unrestrained tyrannic despotism, in its wild ungovernable career, returning to first principles of barbarous anarchy: and, 3rdly, That the united proprietary representative sovereignty of the lands of Bengal, is virtually in right, possession, fact and relative circumstances, but on a large imperial scale, almost precisely what private individual territorial property was, in some provinces of North America, and still continues to be universally, throughout the West-India Islands, with respect to local or more extensive national interests of the high, ruling, protecting state of Great Britain, and differing only in the descriptive terms of conquered and colonized dependencies, the one laboured by freemen, the other by slaves; that, nevertheless, though it be notoriously known, the yearly produce, rude and manufactured, of the latter, has been exported for a century past to the mother country, and there consumed for the most part, without any adequate returns having been made, either in specie or exchangeable merchandize; yet it never entered into the mind of man to say or suppose, that this commerce was ruinous to our insular possessions, but rather, on the contrary, beneficial in proportion to its extent; and that if France or Spain hath preserved more entire, or turned to better account territorial acquisitions in the same quarter of the world, it is chiefly to be ascribed to the genius of a Government which unites every idea of right, dominion and national wealth, under the simple power of despotism, which is ever found most efficient in maintaining with prompt energy a distant control, and drawing forth the industry of foreign enervated subjects, necessarily ruled by viceroyal or other delegated administration.

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It would be unfair then to fix on others, a conclusion which we must deem grossly erroneous, without knowing whether they do or can proceed on the same grounds of facts, as influence our opinions; and, therefore, without further anticipation of what might be said on the subject, we shall content ourselves for the present, in stating simply what the amount is, or should be, of the exports in question made from Bengal in lieu of tribute, without any proportionate importation in return; and how far it becomes beneficial to the English, exclusive of all concomitant political advantages from the possession of such an extensive empire, in the midst of the establishments of other rival European States; considering the exports merely as a branch of the public revenue of the ruling dominion involved, necessarily in two operations of commerce; the one, direct from India; the other, indirect by the way of China.

In respect to the former, it appears that (Appendix No. 24, Ninth Report, Select Committee of the Commons 1783) (on a medium of 4

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years ending in 1779, that the prime cost of piece goods from Bengal, amounted annually to current Rupees 49,32,382, which, estimated at the Company's then rate of exchange, being two shillings per current rupee make,

	£. Sterling	493,238
National income on that capital under the heads of		
Charges : Customs paid to Government annually. ...	301,091	
Freight, demurrage, and 5 per cent. warehouse, &c. ...	96,774	
Profits accruing to the East India Company ...	104,520	
		502,385
/ Total gross average of sales of Piece Goods in England after de-		
ducting 6½ per cent. discount, is ...		£995,623

Now, supposing the Investment increased this year, as desired, to one krore of sicca rupees, giving up the privilege of exporting raw silk to individuals ; then the national gains, nearly in the same proportion of once and a third more be estimated at £1,172,231, of which £700,000, for customs to Government.

On the same authority, and from a like yearly medium calculation of the trade of China, it appears,

That the prime cost of Tea imported in England was ...	£241,413
The national income on that capital, under the heads of	
charges, customs paid to Government annually. £ sterling	218,862
Freight, demurrage, and 5 per cent. warehouse ...	193,927
Profit to the East India Company ..	170,582
	583,371
* Total gross average sales in 1,779, after deducting 6½ per cent.	
discount... ..	827,784
To which we apprehend may be further added the Revenue	
of Excise on this amount annually, on a moderate estimate	400,000

- Then it is to be observed, that of the capital required in so beneficial a commerce, the sum of £200,000, has been, or ought yearly to be supplied from the Presidency of Fort William, as it may be done with the greatest facility, convenience and advantage, without any exportation of specie, by remittances made to China for sales of opium, through an exclusive Company of private merchants trading on their own account to the Eastern Coasts and islands from Calcutta; and that all the British income forthcoming from this reduced capital, calculated on the foregoing scale of national profits, will not exceed £804,672 yearly, of which only a third or £268,226 properly belongs to the Soubah of Bengal, the rest being furnished from Behar. Yet even this amount being, with the clear produce of piece goods, a total annual public gain of more than £1,400,000 sterling, of which £900,000 in Customs or Excise, being the interest at £4 per cent. of £23,000,000 of the national debt, make the commerce of Bengal, as derived from the territorial revenues of our possessions there, an object of the first national importance; and we insist, and will maintain, that such or ever a more extensive trade than is now carried on by the East India Company in exports from thence, without returns of exchangeable merchandise, is so far from being destructive to the country, that the necessary standard of finance, the ease, welfare and prosperity of the society at large, particularly the class of manufacturers absolutely and almost entirely depend on its continuance; while sixty lacks of foreign remaining goods for exportation, must be

deemed a most liberal equitable allowance for all the other European companies or mercantile adventurers ; especially to those, after perpetrating a most atrocious murderous deed of rivalryship, to be forgiven, not to be forgotten, by Britons, are still so jealous of securing exclusively, the trade of their own Eastern possessions.

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II.

Historical and Comparative View of the Revenues of Bengal, under established practical forms of rating and levying the public Assessments annually, in the detail of provincial and actual Zemindary Divisions of the Soubah.

To the Right Honorable CHARLES EARL CORNWALLIS, K. G., &c., &c., &c.,
Governor-General in Council, Revenue Department, Fort William.

MY LORD,—I have now the honor to lay before your Lordship in Council, an Historical and Comparative View of the Revenues of Bengal, under established practical forms of rating and levying the public assessment annually, in all the detail of provincial and actual Zemindary divisions of the Soubah. In this is comprehended.

1st. The Tuckseem-pergunnah distribution throughout such portions of territory, (ascertained generally, by recent geographical measurement, and described more minutely for financial purposes, by a permanent pergunnah valuation, completed long since under the vigour and highest delegated authority inherent in the Mogul empire) of the present ausil jumma toomary or original rent-roll, instituted in the Soubahdarry of Jaffier Khan, about the year 1127 of the Bengal era ; finally corrected in 1135, towards the commencement of Suja Khan's administration ; and set forth in a record stated by a late member of this Government (Mr. Francis, in his plan of settlement of the Revenues, A. D. 1776) as still existing amongst the archives of the khalsa, or exchequer, at least in the abstract of the thirteen greater divisions of the country, named chucklahs.

2nd. The proportion of abwabs assignable, and in the total exclusively incident, to entire zemindary jurisdictions, being in the nature of further additional land-rent levied rateably on, and since establishment of the ausil jumma ; at first through Soubahdarry authority, afterwards confirmed virtually or in form, by the acknowledged sovereign power of the empire ; until ultimately consolidated with the original rental in 1169, or rather, as ought to have been done two years later, on the Company's acquisition of the Dewanny, in nine different articles of new assessment, under so many various denominations of technical signification, extending universally, to all the districts of the Soubah ; but with partial distribution in an aggregate portion of the whole amount of increased exaction, among the several zemindars, or official land-holders, according to the supposed capacity of their respective sahtimams, or territorial trusts, which, though always of indefinite or fluctuating extent, were to be thus additionally assessed, in behalf of the State ; generally, by entire zemindaries, without entering into the usual detail of the tuckseem-pergunnahwar, left as an important operation on this occasion, solely to the land-holders themselves, and thereby productive almost of all the abuses or derangement now complained of, in the actually established system of Bengal finance.

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3rd. The *keffyet*, or profitable increase, alone applicable to *khalsa* territory, and to be discovered by *hustabood* investigations into ancient and actual sources of the public revenue; in the Dewanny portion of Bengal, almost exclusively restricted to the *foujedarry* districts of *Purneah*, *Rungpoor* and *Dacca*, with the *zemindaries* of *Beerbhoom* and *Dinagepoor*; where being found by *Cossim Aly* to have long existed in addition to the *ausil* and *abwab* legally established by Government; appropriated as the private perquisite of *aumildarry* financial management, by the officers entrusted with the interior superintendence of these five provincial jurisdictions, the amount of course became resumable on account of the State, and was accordingly in 1169, regularly incorporated with the other funds of the *exchequer*, by the constitutional form of *pergunnah* divisions, and a simple assessment, like the original, for each; absorbing the whole of the actual collections, after deducting a reasonable customary allowance for defraying the necessary expense of *Serinjammy-mofussil*, including all charges of *zemindary* agency. It may be proper here to observe that this, and the preceding head of the present work, appear also, and generally stand confirmed, in Mr. Francis's treatise before referred to, in the essential though only abstracted form of an account, ascertaining barely the amount of new assessments in addition to the *ausil*, but without any local distribution to fix the demand practically, on divisions of the country, the land-holders or other revenue Superintendents.

4th. The *towfeer*, or improved rental of *jageer* territory, beyond the original standard of assigned valuation, and always proper to be resumed by Government on extinction of the feudal grant, in Bengal ascertained, and entered in 1165 on the public records, kept in a separate *duffor* or department different from that of the *khalsa*, distinguishing such appropriations of land to the *Nazim* the *Dewan*, and in support of the marine or garrison establishments of the *soubah*; but then only partially brought to the credit of the *exchequer* in the two last-mentioned instances of assignment, while both the former *jageers*, together with that of the *Bukhshi*, or Commander of the troops, were rated *ausil* and *towfeer* to the respective officers in trust, until the gift of the Dewanny to the Company in 1172, and treaty with the actual *Soubahdar*, surrendering at the same time conditionally his proper official income; when the improved as well as original rental constituting the latter acquisition, should have been passed to account, yet appears then to have been fraudulently concealed or embezzled, and the very term by which it was to be technically understood carefully suppressed; and now only accidentally brought to light, with indication of the specific funds of territory to which made applicable, or from whence still forthcoming substantially, after a lapse of nineteen years of financial British administration.

5th. A statement of the aggregate of all the preceding sources of revenue, in the same familiar detail of existing local divisions, constituting the highest neat *hundobust*, or yearly settlement of the *mhal* and *sayer*, including the entire land-rent, customs and duties, legally established in behalf of Government throughout the country, in this case considered to extend to *Behar* and *Midnapore* in *Orissa*, after deducting certain allowable charges of *zemindary* management (in Bengal classed under the head of *Serinjammy*, when supposed more fully liquidated on ascertainment of the *hustabood*, or that of *muscoorat*, when compromised with the land-holder for a small specific sum, in

consequence of the prevalent system there, of levying proportional *abwabs*, admitting of no increased expense beyond the appropriation for the *ausil*) until the very moment of the Company's acquisition of the Dewanny, or the end of 1178, and somewhat later in their proper ceded territory, in order to exhibit the ultimate standard of its improvement: hence continued in stating remarkable periodical settlements in a circle of nineteen years of English management, and finally brought into comparison with the last *jummabundy* concluded in 1190, terminating on the 11th of April 1784; when, after deducting from the amount herein set forth, alone the like articles of *inofussil* expenditure, or such charges of native interior agency on account of the collections as were allowed in the beginning to show the neat public income of the exchequer; a defalcation or diminution of about one *crore* and twenty-eight *lacks* of *rupees*, annual rent, appears in that time, to have arisen on the whole, clear revenue of the British dominions in the *Soubahs* of Bengal, Bahar, and Orissa; and which diminution, having for the most part taken place at the original settlement of the Dewanny revenue in the neabut administration of M. R. Khan, suddenly, unaccountably, and as it appears, fraudulently, the same not being duly notified, nor since in any shape, regularly made known or justified to the representatives of the constituent authority, of the Company; or in a lesser proportion occurring subsequently, through progressive yearly decline of effective income, more than accumulation of any incurred unnecessary charges of internal management (both however in like manner unexplained, at least in the usual minute detail of time, place, occasion, and other local circumstances, so essentially requisite to check the conduct of provincial agents, or establish a valid plea for the smallest remission for the former highest constitutional demand of the aggregate *jumma*. Admitting the generally acknowledged improved condition of the country, under the lenity of the British Government; also considering the moderation of that greater ancient assessment, comparatively made manifest in the increasing produce of the ceded lands, which were equally rated at the period of acquisition with the larger portion of Dewanny territory; so I have thought myself sufficiently well founded in stating the whole as a recoverable defalcation, proper and easy henceforth to be brought back into the public exchequer annually, without any additional import, but rather with the effect of a considerable decrease of the burden of present exaction on the peasantry, and country in general.

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A work already delivered in, more particularly entitled, *Analysis of the Revenues of Bengal*, with reference to a still anterior treatise on the "Political state of the Northern Circars," involving the general principles of Indian finance; may be considered together, as comprehending the theory of the present performance, distributed under the same heads, and by a similar arrangement of the subject discussed. But the former was merely an abstract, which, however necessary as a key to understand the technical terms, and constitutional forms of the Mogul empire, in establishing its proper system of assessing the country; could not be applied to actual practice, according to the current modes and known territorial divisions of Bengal. Its greater volume, surpassing even considerably that found necessary in exhibiting the detail, was only the inconvenient circumstance attending a production, brought forward by a simple individual, as yet standing alone and uncountenanced, in opposition to recent prevalent opinions,

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the interests, the prejudices, or passions of thousands: an individual, conceiving himself called upon by public duty, to expose great and dangerous errors of State importance, adopted originally from ignorance of local institutions; growing into habitual existence through negligence, and supported by the whole corps of natives employed in the executive management of financial trusts, some of which, with circumstances of suspicion little short of positive evidence, were to be made once more appear under an imputation of wilful fraud, in the concealment or embezzlement of the proper resources of Government on the Company's acquisition of the Dewanny, and henceforth, instrumental in the effect of perpetuating the evil. Repetitions to enforce a point of seeming consequence, explanations to elucidate, various epithets to convey precisely the sense intended by expressions, otherwise of indefinite meaning; and in many instances, anticipation of probable objections, necessary to be obviated, because, occurring chiefly to those who might think themselves implicated, and were the most likely to be consulted for information; yet perhaps only to be thus answered in advance, by long winded periods, often requiring more than a single circumflex. These, with many acknowledged imperfections of style and manner, swelled the bulk of an intended epitome, no doubt, beyond its proper size. Even the present work, notwithstanding its greater minuteness in a narrower compass, might possibly still farther be compressed with more perspicuity, under abler hands; but however this may be, the substance of it, will appear so wholly new, and may be deemed of such importance, either in particulars, method or application, when serving as the basis of an official proposition which I shall humbly crave your lordship's permission to offer for consideration, in virtue of my appointment as *Chief Serrishtehdar*; that I hope here to be previously indulged in endeavouring to explain still farther the nature of its component parts, as before more generally described; attempt to evince the utility, and establish the authenticity of the whole.

First, with respect to the tuckseem pergunnah-war of the ausil toomary jumma. This original assessment resembles the Domesday valuation of England; but it is infinitely more perfect, regular, and minute, as being the operation of many succeeding administrations in a century and a half, of the most powerful despotic rule over a dominion gradually improving in its territorial sources of national wealth, and as extending to the whole actual revenue of the country, parcelled out in the smallest measured divisions of land by the sovereign, as sole virtual proprietor, therefore entitled to, and receiving a reasonable proportional share of the gross annual produce of the soil, settled ultimately at one-fourth by pecuniary estimation; exacted from the ryots or peasantry in the manner of rent, though forming the entire income of the State, to be collected through general official farmers, called zemindars or landholders, acting by special writ, termed sunnud, of indefinite duration, and revokable at pleasure, conferring certain jurisdiction, rights and privileges, understood always to include *nancar* or subsistence, in a real estate, calculated to yield five per cent. On the royal collections, as a reward for the more universal permanent trust reposed in them, with a *russoom* or Commission, in money to the like amount, when making themselves answerable by bundobust, or agreement for regular payment of all the dues of the exchequer, according to the ascertained fixed demand on the country, after deduction of every other necessary incidental charge of interior management, under the head of *Serinjam*-

my. From this description of the tuckseem toomary jumma, it will appear to be not only the ground-work of finance, the only constitutional source of public revenue; but it is the grand important instrument, and intended result of the power, the institutions, and imperial establishment of the Moguls, in all the conquered provinces of Hindostan; proportioning and ascertaining the measure of military strength, by an invariable standard of civil income; absorbing the entire rental of the subdued territory, exclusively claimed by the prince, excepting throughout those temporary benefices bestowed by himself in jageer; and thus, uniting every idea of real landed property in the Crown, instead of being parcelled out, as is generally the case in Europe, among individual subject proprietors, usually taxed only for a small share of their land rent exacted from the peasantry, proportionably to the gross yearly produce, perhaps at the same rate that limits the sovereign's similar claim in India. Independent of the many apparently irrefragable direct proofs from history, civil institutes, and financial records, that might be adduced in support of the theory here advanced, descriptive of the nature of the toomary jumma, it may be considered an irresistible argument in its favour, that it is the only one, by which the established practice in levying the assessment of Bengal, or throughout the Mogul empire, can be at all justified; seeming inconsistencies in fact, form, and right, entirely reconciled; and the whole system of Hindostanny finance, clearly and simply accounted for, on the single principle which assigns exclusive proprietary dominion to the Emperor over his conquered estates; and converts the ordinary fixed rental of these, into what is called or virtually meant, by the entire existing public revenue.

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On the subject of the utility of the original rent-roll in question; it would be ignorance or presumption to say much under your lordship's administration. We see daily instances of that spirit of simplification, order, economy, and systematic arrangement, before in a manner unknown to the British establishments in India, now operating a reform in every department of Government, and unfolding itself as rapidly, as length of time, local experience and sure intelligence (conveying a sufficient knowledge of probable moral consequences) can authorize the execution of important measures. Accordingly, in the commercial line, to acquire a just universal standard of comparison, so indispensably necessary in the vast transactions of the Company, to regulate the disbursements, and check the conduct of Agents in the annual provision of instruments; it was judged requisite, to learn the price of original purchases, and from thence trace the gradual enhancement of their value in the accumulation of successive charges, allowing reasonable profit on stock, with wages of manufacturers labour. To limit and control the expense of civil or military architecture; it was found expedient to ascertain a true medium estimate by measurement, of the works performed. Thus, in all operations of political economy, it is alone by the square and rule, a knowledge of elements, or going back to the origin of things which are progressive in their nature, that we can arrive at any truth or certainty: without such instruments and method to aid the soundest reasoning, the science of administration must ever be fluctuating, vague, and prove a source of perpetual error in all our determinations. It is not, therefore to be supposed, that the Revenue Department involving the most important concerns of Government, should be alone neglected; or that the advantage be denied and application rejected, of a record of the highest authority recently brought

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to public light ; being the known foundation, and true practical measure, to form an idea of the dimensions of the vast existing superstructure of our finances in this country ; and indeed, in itself, the very body, most substantial part of the whole edifice.

Secondly, the nature and utility, substance and arrangement, of the three succeeding divisions of abwab, keffyet, and tozfeer, in the present work, seem equally important, and obvious. They arise naturally in taking into consideration, and are essentially necessary to comprehend the system of the collections in Bengal : they form all the legal established additions to the original assessment of the soubah, until the period of the Company's acquisition of the Dewanny. The capacity of the country to bear them to that era, was experimentally proved in a gradual accumulation of the burden of imposts to which the zemindars voluntarily submitted, rather than lose the larger indefinite advantages of their official trusts by regular hustabood investigations, which were to restrict their own profits to the constitutional allowance of one-tenth ; and the greater ability of the people since, of sustaining a still heavier load of taxation, is sufficiently evinced in the notorious usage and daily discoveries made of new unauthorized exactions, over and above the old regal dues. These further improper demands, can neither be discriminated or repressed, until those of prior institution, sanctioned under the authority of the State, are clearly ascertained, distinguished, and apportioned with practical exactness to known or measured portions of territory, to which they were originally made applicable. Accordingly, while by a fallacious representation of the method pursued in concluding the first bundobust under British administration, it was erroneously believed and negligently admitted, that the utmost requisitions of the Mogul exchequer were therein comprehended, and consolidated in the form of a simple assessment, it appears that at least one-third of the amount was suddenly, fraudulently, and unaccountably sunk ; and while Government, under an idea of relief to the country, was thus simplifying its operations with a few land-holders, these, were increasing the complication of their demands on the peasantry, by novel, unwarrantable levies, grievous to the subject, or injurious to the prerogative of sovereignty. In short, it is alone by going to the fountain head of public revenue ; tracing the progress in the various channels, through which it has been ordained legally to flow into the general treasury, that we can learn the true aggregate of the whole, and fix a genuine permanent standard of future exaction, founded in truth, and proportioned in moderation with all moral certainty, to the actual existing sources of national income. To consider such objects in their more advanced complex stage, unite them, and be sure of embracing the whole, is impossible, without retrospective enquiry and following each in its course, from the place of original outset ; and therefore, nothing can be more futile, vague, and uncertain, than the result of investigations, alone applicable to present situation, thus instituted to acquire a knowledge of the real collections. Instead of coming to a right conclusion, and forming a just comparative standard for future settlements opinions, and operative measures subsequently adopted, have been more fluctuating than ever ; the effective ordinary supplies of the State from land have been continually on the decline ; and to remedy the evil or make it stationary in its actual circumstances, a misinformed distinct legislature, could only devise expedients suggested from hence, or those occurring from views familiar to

itself, totally dissimilar to the local state of things in this country. Hence, the idea of a bundobust for a term of years, where the sovereign's proportion of rent is already permanently established, and the amount to be exacted might now be fixed for ages, at least, during the unvaried standard of current money, being the necessary medium of revenue estimation, and subject only, as usual, to annual adjustments with the zemindars, depending no doubt, on various incidents affecting here, as well as everywhere else, necessarily and exclusively, a proprietary income, but under proper restrictive regulations, long since reduced to a system, attended perhaps with fewer inconveniences to the landlord of a province in Hindostan, than to the individual possessor of a small private estate in Europe: and hence too, the erroneous notions of a quit-rent; the supposed hereditary nature of an office like that of the Company's vesting them by sunnud with a certain territorial jurisdiction, termed zemindary, over the twenty-four pergunnahs of Calcutta; with various other such like opinions founded on no authenticated facts, but in violent opposition to the laws and constitution of India, referred to by a late Act of Parliament as the future code for the dispensation of justice throughout all the British dependencies there.

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As to the authenticity of the papers composing the materials of the treatise now in question, where I disposed to avail myself of fortuitous circumstances to stamp their credit, I might observe, that almost two years have elapsed since first I presented the theory and abstract of the particulars set forth; that I avowedly staid in the country a twelvemonth, to afford an opportunity of bringing into discussion, to explain and elucidate such principles, facts and opinions, as might be liable to doubt or controversy; that I have nearly doubled the period of my proposed residence here, in consequence of an appointment, which however flattering to my ambition, as an honourable distinction, could never be courted by me for its pecuniary emoluments, and was rather contrary to my private views, or the inclination I then cherished of returning to Europe; that nevertheless, I have never as yet been called upon specifically to justify the whole or any part, of what I presumed to state to my honourable employers;—from all which, I might reasonably draw an inference of acquiescence, if I could pride myself with the idea of not having deserved or suffered rather a silent neglect. I could further shield such documents as I may be possessed of; and have to bring forward in support of what I have ventured to advance one of the most powerful weapons hitherto used to screen native delinquency, and which otherwise might, on the present occasion, be turned against myself. To manifest this, it is to be recollected, that the *Mutseddies* of the khalsa, in the period of the Company's Dewanny administration, have invariably represented, when questioned on the subject of anterior accounts, that all these were lost or carried away, in the troubles of Cossim Ali. Now as all my papers of apparent official origin have reference to this supposed era of destruction, or even to times much more remote to it, it would follow, that they must stand singly and not fairly to be controverted, much less invalidated by any authorities of pretended equal weight produced, through the disqualified personal channels of regular intelligence. But as I am not afraid to express, that my object is simply the discovery of important truths; neither shall I be ashamed to be detected, in errors admitting of uncertain construction as to will, if they should in any manner prove, the means of

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attaining the desirable purpose suggested. I therefore waive all claim to give such equivocal pretensions of authenticity to the written sources of my own particular information, if called in question, on grounds of candid scepticism. They must rest on the merit of their proper intrinsic worth; however much or little valuable matter, may be contained in them. All the indulgence I shall have to bespeak in their favour is, that when they only stand in opposition to opinions recently promulgated and adopted; (these, as yet unsupported by any proofs of fact, or clear deductions in reasoning from analogy, comparative views, or experimental knowledge of true local application, and still only floating in popular imagination, bewildered by the confused contradictory reports, chiefly of uninformed or superficial observers) the advocates for such opinions, who may also come forward officially as opponents to the system which I have endeavoured to prove to be the true existing one of our Indian revenue, and with the design of invalidating the authorities on which I have proceeded, be required in the first instance, to discuss or state the grounds forming the basis of their own particular theory, repugnant to facts of long established practice, and the oral or written testimony of the best informed individuals of our countrymen in this country, of anterior and longer experience in financial administration. This seems a prudent or necessary preliminary, to remove ill-founded prejudices and censure an unbiassed determination; for I do not pretend in all cases to be able to bring demonstrative undeniable proofs of what I may have asserted, perhaps often depending on internal, or at best presumptive, evidence. But with respect to the comparative statement forming the ultimate division of the present work, as far as my informations may be supposed to have been drawn from the public records of the Company, I hope I may be permitted to claim still greater indulgence for probable inaccuracies or wrong intelligence; having given no trouble of official searches here, and having confined myself entirely to the materials found in published reports, extremely imperfect and irregular in their nature; frequently delusive or contradictory in representation.

Having thus finished, my Lord, the proposed description by analysis, of the contents of the accompanying manuscript volume, I now beg leave to offer for consideration, in terms and circumstances of situation already mentioned, and in as concise and simple a form as my understanding can suggest, the official proposition announced as founded on the substance of this and a former treatise, including with particular accounts of the revenues of Bengal; similar details of those of Behar, and the Chucklah of Midnapore in the Soubah of Orissa. Dividing into two parts, it may stand as follows; viz.

Part 1st. That all abwabs or taxes of every denomination, imposed and originating since the period of the Company's accession to the Dewanny of Bengal, Behar and Orissa, applicable alone to the territory so usually described, in exclusion of the ceded lands, be henceforth discontinued, totally and finally abrogated, as altogether unnecessary in their effect, unauthorized by the sovereign authority, a violent usurpation of its rights, and probably productive of great oppression to the lower orders of the people, comprehending the whole body of ryots, husbandmen or manufacturers.

Part 2nd.—That the British Government within the same districts from this time forward, and for ever (at least until a more easy constitutional suitable mode of rating the lands can be adopted) do restrict

their full annual demand of revenue or rent from zemindars, farmers, and subjects at large, to the ascertained legal standard of exaction in the moment of acquiring the Dewanny grant, extending to, and comprising, the whole original and increased rental, then authoritatively established under the technical descriptions of Ausil, Abwab, Keffyet, and Towfeer, on the Jageer and Khalsa, Maal and Sayer funds of the Dewanny; to be in future, levied in the form of a simple assessment, proportioned in the aggregate, as heretofore in detail, throughout the same divisions of the country, and alone subject to a deduction of the like amount, for all mofussil charges and native management of the collections. But, that in the ceded portion of territory, the demand be made according to the greatest improved jumma, founded on hustabod investigations, within the period of the Company's administration; with a diminution however, always to be allowed here, and everywhere else, for real, irrecoverable, inevitable losses, or abstractions from the actual sources of revenue then forthcoming, and occasioned by any calamitous circumstances, depopulation, or decline of yearly agricultural or manufactured produce, to be calculated for whole zemindary districts, on a view of their respective gross funds, generally, not partially considered, to be set forth and proved by the officers of Government or zemindary occupants, with circumstances of time, place, occasion, and peculiar local incidents, in all the requisite detail of villages, broken and entire pargunnahs, to evince the temporary or continued necessity of a remission in all, equal to the difference between the highest settlement of former times, and diminished bundobust of the present computing charges of Serinjammy and native agency in both instances, on the same scale of the allowed total, or compromised expenditure of muscoorat.

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The principles of this proposition, are drawn from two political axioms, applicable to either of its parts in their conclusions, as commonly admitted in every civilized society, but essential to the financial policy of Hindostan; one, that the sovereign alone hath the power of assessing the people or country, whether done under the form of a rental or ordinary taxation as understood in Europe, and that therefore all such burthens imposed by the official or private authority of subject zemindars and farmers, though on pretence perhaps of the increased demands of the State, in its annual bundobust agreements, when no augmentation in fact took place beyond established forthcoming sources of income, are in their nature fraudulent, grievous, or unconstitutional, and ought always to be totally remitted, and finally annulled as soon as discovered: the other, that Government hath a right to, and should receive the full amount of revenue levied under its proper authority, and generally where no tyranny exists, proportioned to its exigencies, or otherwise be circumstantially informed of the cause, with sufficient proofs of the fact of eventual inevitable deficiencies; that therefore, it is just and reasonable, in determining the measure of present supply throughout the British provinces, to recur to the highest standard ascertainable of past legal exactions, of which the necessity of continuation with a possibility of being still realized to their fullest extent is strongly evinced by further new impositions, in addition to the old, though without any public sanction, and that the defalcation occurring on a comparative view of statements shewing the greater, with diminished income, be always deemed wholly recoverable, until the contrary be proved demonstratively.

As leading, however, to a great practical measure (supposing no

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innovation in the actual system, or any essential immediate dependence on the grand original principle of Indian finance decisive of the question of territorial property) yet the instantaneous adoption of such a proposition, may require the farther support of propriety, equity, or political expediency, in popular acceptation of the terms. The former, it is hoped will be found, if not entirely on an abstracted view of the fitness of the thing proposed, at least in its conformity to what seems to be the true spirit of the late regulating act of the British Parliament, referring to the laws and constitution of India, in determining the mode and rate of future zemindary assessments. The second, may then be presumed to rest on grounds of equally acknowledged validity, particularly when the true professed object in contemplation goes only to a complete legal re-adjustment, on the 'most perfect principles of justice, of real or original civil rights appertaining to the sovereign, the Indian land-holder, and ryot respectively. But the third term, suggests a more complex idea, and may alone be admitted in common apprehension, to support the proposition offered, after many distinct considerations of the subject in reference.

Political expediency, accordingly, in one point of view, is to determine whether the constitutional claim of income acquired from our predecessors in dominion, ought not to be enforced, under supposed most affluent circumstances of situation; as being proportioned apparently only, to the experienced exigency of a Government much more powerful in numbers, and more economical in all its operations; in a country; where revenue is rent, and cannot properly be augmented or diminished, but with variations in the state of industry, or a change in the relative value of money; where therefore, the hoarding of a treasure for contingencies of war, is policy; where the great mass of the people have always been, and must ever remain, dependent slaves on the despotic authority of their superiors, being timid, superstitious, knavish, without landed property beyond their farms of Pottah, leasehold; rich individually, in the fewness of their natural wants; comparatively poor in society, from numberless moral and physical causes; doomed to the perpetual oppression of their zemindars, when these have the power of acting without control, and who on their parts, on the other hand, are either servile or headstrong, in proportion as they feel the strait or slackened reins of higher despotism, but who in all cases, from a spirit of bigotry or natural propensity to the fraudulent acquirement of riches, for the purpose in effect of miserly future concealment, would suffer torture rather than part with a rupee of such ill gotten wealth, and perish in rebellion sooner than surrender the plunder of a district which they have been appointed to manage by bribery, and permitted to oppress through the corruption and neglect of their constituents; in short, a country where a warm climate, fruitful soil, and the stubbornest religious precepts, influence unconquerable habits of indolence; lead to a pastoral life; and make the natives in general, so averse from agricultural labour, that the spur of taxation is ever necessary to quicken improvement, so far as to insure a produce in the least beyond the scanty subsistence required by the cultivators themselves; yet a country nevertheless (with reference to the Soubah of Bengal alone) from which the Mogul Emperors, by moderate, wise, and effectual regulations of finance, drew a neat revenue in specie annually, clear of every soubahdarry or provincial charge civil and military, of upwards of one crore of rupees, or a million sterling, from the beginning of the present

century until the period of Aliverdy's usurpation, and universal disorder throughout the empire in consequence of Nadir Shah's invasion; a sum at least three times as much, as ever the Company derived in like manner, on an average of years from the same territory.

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In another point of view, perhaps more just, as supposing the opposite circumstances of a distressed situation, the expediency of extending our resources, at least to the utmost practicable bounds of right, will universally be acknowledged. It is ever difficult to ascertain a true economical standard of public exigency, to answer the design of proportioning exactly the necessary demands of the State. In India where revenue is rent, and industry generally long since stationary, the scale is also limited; and extraordinary wants must be provided for in advance, from the ordinary means of supply, considered always as stretched to the greatest length of a proprietary income, or invariably fixed at the entire original receipts from the country. It is on this principle, and this alone, that we have seen Bengal almost overwhelmed with debt, but no idea ever entertained of the possibility of farther or proportionate taxation; that year after year, remissions have been granted for the intended relief of the ryots, on vague representations of calamitous losses disabling them from the payment of their stipulated rents to Government, though without any precise or adequate knowledge of the gross rental to ascertain the reality of such pretended losses; that the Mogul has entered into the minutest detail of landlord, in the measurement and valuation of his imperial domain, as appears by the Ruckbah accounts of whose soubahs still preserved amongst the archives of Delhi, and that the Company's representatives themselves have more than once in every year of their administration, exercised the zemindary functions in what is called a *khas*, or special collection, receiving immediately into the public treasury from the lower farmers and husbandmen, their full rental, allowing indeed improperly, when supposed to extend to the entire sources of a distinct one-tenth, instead of a twentieth part, as the land-holders full appointed salary of agency, besides an equal portion for defraying all other expenses of the mofussil, and together chargeable on the sovereign's *rebba*, or fourth of the whole annual produce of the soil shared with the peasantry. In all these instances, the principles of a proprietary income are glaringly manifest, and though of late unaccountably overlooked in speculation, have, in fact, had constant operation in practice. It is alone in assuming the false medium of actual collections, as the true ultimate standard of right or genuine receipts, that distant rulers may mistake their object. But the error is imputable to local misinformation; and can only be corrected at the source of the evil. I do not however pretend to be sufficiently acquainted with the ways and means of, or services to be provided for, under this Government, so as to be able to state with accuracy the amount of present exigency, and prove it to require the whole aid of expected resources on adoption of the proposition now offered, for the sake of satisfying the opinion of those who may still think, that here, as in Europe, the public demands should be scrupulously made according to the variable calls of immediate state necessity. I shall therefore confine myself to a few general remarks in the way of comparison, between an estimate apparently correct, to be found in Mr. Francis's Minutes, exhibiting a view of the income with the expenditure of Bengal in 1776, and such a one, as might at this time be drawn out from commonly reported or published facts, having regard to

Mr. J. Grant's all material intervening changes of circumstances. To begin with the view of the former :
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1st. The territorial revenues of Bengal, Behar and Orissa, inclusive of Government and Calcutta customs, salt and mint duties, with a remission of ten per cent. are stated on a three years average receipts ending in April 1774, after deducting all charges of this department, at current Rupees 2,21,61,814; which added to the Benares tribute, reckoned then 25,76,113, and the subsidy of Oude at 35,83,222 more, made the neat total funds of the presidency 2,83,21,229 current rupees.

The disbursements were at the same time, as follows; viz. The Army, contingencies, stores, fortifications, &c., C. Rs. 1,05,22,915; the investment with commercial establishments, 92,80,000; remittances to the other presidencies 20 lacs; general civil department, marine, and Court of judicature, 19,53,713;—in all, forming an aggregate of 2,37,56,628; and this being deducted from the amount of resources, leaves a balance of 45,64,601 current rupees, to answer all unforeseen emergencies. The unappropriated surplus however, which Mr. Francis seems to allow as necessary to be reserved for such extraordinary occasions, is only 37,11,547, with an expectancy of 5,37,319 further, the whole arising chiefly from bills on England and sale of Europe cargoes, in exclusion of the Oude subsidy; for which indeed, as remarked, credit might well have been taken, as the medium of actual receipts since, under this head, will be found perhaps to have exceeded fifty lacs.

2nd. The same Bengal, &c., funds of territorial revenue in 1787, exclusive of salt duties, after deducting all expenses of collection, with every possible retrenchment in the amount of charges, involving the resumption of a large portion of the moshairak or zemindary allowance, and subtracting only an outstanding balance of about ten lacs at the end of the year; may fairly be computed at C. Rs. 2,45,24,989 neat; Benares forty lacs; Oude fifty, and the profits on salt and opium fifty-five lacs more;—in all, an income of 3,90,24,989 current rupees, being at the exchange of two shillings, nearly the sum of four millions sterling.

On the other hand, the services to be provided for may stand; viz., the Army, &c., one crore and a half; King's troops on the Coromandel Coast, seventeen lacs; deficiency to be made up in the necessary annual expenditure of Bombay, exclusive of the interests of its debt, eighteen lacs; the investment alone, ninety lacs; remittances to China, twenty lacs; general civil department commercial establishments, marine, and Court of judicature, fifty lacs;—making altogether, an expenditure of three crore and forty-five lacs of current rupees, and leaving only a surplus of 45,24,989 unappropriated revenue, nearly equal to the sum before judged necessary to answer unforeseen emergencies.

Now at the period of Mr. Francis's estimate, the debts of the Company in Europe were small; in India, little or nothing. But since that time, they have increased to an enormous amount, requiring a vast additional income to pay alone the yearly interest accruing on the principal, which the minister of India in a recent account, laid before Parliament, states, if I am not mistaken, at seventeen millions. Of this total, perhaps no more than thirteen millions, have been incurred in the interval now in question; yet it appears almost certain, that the burthen of the whole must ultimately fall on Bengal, though at present

only pledged for about a third part, either in the way of direct local payments, or by the medium of investments to be sent from hence to England; as every other fund of productive wealth hath never for the past, and cannot be expected in future, to yield more than ordinary profits on the original capital of India, proprietary stock. According to this calculation, eight and a half millions payable in this country, at 8 per cent. per annum, will require a supply of £680,000 or sixty-eight lacks of rupees, to liquidate the annual demand for interest; and the like sum owing in Europe, at 5 per cent. raises the whole to a krore and ten lacks, fifty thousand rupees beyond the exigencies stated, or ways and means set against them, in either of the preceding estimates, taking the former as a standard for what was actually necessary in 1776. To provide then immediately, constitutionally, and fairly, for such an excess in current disbursements comparatively to our present resources, without incurring new debts by loan, falling in arrears, or accumulation of interest, as at Bombay, seems impossible through any other practical mode, than that involved in the proposition now suggested. The scheme indeed of opening a channel of remittance for, or finding in England the amount due here, at present chiefly to natives, must be considered highly important and wise, as affording a sure though distant prospect of relief; but its operation, if adopted on the most liberal terms, will be extremely slow, and alone in proportion as property to be sent home can be acquired by British subjects; and fifteen years seem only a reasonable period, to accomplish such an acquisition of private fortune. After all, liquidation of any part of the principal, seems entirely out of the question, and the great advantage that can properly be supposed to result from the measure, in a national view, must depend on the extension of the Bengal investments, or yearly commercial returns from thence; while to the Company, it promises merely a reduction of three per cent. interest, or about 25 lacks on the whole, in shifting the place of payment; but without freeing this their chief territorial establishment, from the ultimate responsibility of the total original debt, together with the actual discharge of its load of annual interest periodically.

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To remove, however, the objections of some who might be inclined to admit the expediency, as well as equity and propriety of recurring to the highest ascertained standard of legal exaction of Bengal revenue, still thought possible to be realized; but there, stop short, as the utmost boundary of right;—it may be necessary to explain the nature of the salt and opium profits of fifty-five lacks, stated in the latter estimate, and which, at first sight, will appear to be equivalent to, or so much of the ancient greater income thus already restored in effect, though a different channel to the exchequer. If, on this subject, the informations suggested in my former and present work should be found defective, or inconclusive, in establishing the contrary fact; I hope I may be further permitted to refer to the completer authoritative testimonies, entered on the Company's records in 1765, to show, at least, with respect to the produce of salt, that in whatever manner or proportion the profitable amount of the sales might have been received and distributed before them, between the public, the nazim, or private favoured individuals, yet the total burden on the people, as involved in the selling price of this article of consumption, was fully equal to what it is at present, when estimated at the average rate of two rupees the maund (being the proper standard, if the quantity made be sufficient

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to answer the ordinary demand) and always to be considered exclusive of the larger revenue stated, excepting in so much as may be therein actually brought to credit.

But admitting in every point of view, a political expediency tantamount to pressing necessity, thus to bring forward all the lawful existing sources of former income; still it can be urged, that this may be more effectually accomplished in manner, and with greater advantage in amount, on principles of the most perfect equity, if not indeed on constitutional principles requiring always to be enforced to maintain the rights, the authority and energy of Government, by resumption of all those fraudulent alienations of land made by the zemindars under the general description of Bazee Zemeen. I do not, by any means, deny the entire propriety of such resumptions; and if made to extend to the whole territory so clandestinely bestowed, or at this moment collusively held; perhaps the amount might surpass that now pointed out as recoverable defalcation, on comparison of the particulars of the two regular assessments of 1171 and 1190. I am inclined, at the same time, to believe, that the restoration of the former funds, might involve a considerable share of the latter; though I am persuaded, as I think on very substantial grounds, that it would not include the whole. The great unconquerable objection, however, to this mode will be the impossibility, through the tenderness and restrictions of an English administration, to learn fully the value of such illegal donations. The aumeeny and prior investigations leading to the discovery, have not as yet actually brought forward sixty lacks of *beghas*; and it is only by analogy extended to the districts still to be explored, that more is to be calculated upon. But in this mass of fraudulent mortmain alienation, who can pretend to discriminate the share so given away, since the Company's acquisition of the Dewanny, in opposition to the interests of a people under the blindest influence of bigotry, and a crafty priesthood, practised in all the villanies of deceit, forgery, prevarication, and perjury? And no one has yet ever thought of resuming the portion bestowed, before that period; though both indeed may be deemed alike justifiable, on grounds of general civil policy and the existing laws of the country, or equally practicable with ease, and the most perfect assurance of internal tranquillity. It is, besides, always a most invidious and ungracious measure, even under the most warrantable expediency, to touch any appropriations set apart for supposed religious or charitable purposes, however different and real intention of such benefices may be, from apparent designation, and however collusively or unrightfully acquired by actual occupants. In the present case, it would seem altogether unnecessary and impolitic. The zemindars by such unconstitutional alienations and consequent abstraction from the territorial financial funds of the State, having been, whether wilfully or blindly, the instruments of their own, and sovereign's wrong, should in like manner, be made the instruments of re-establishing both, in their respective rights; and as they may be presumed to have had the full benefit of their former iniquitous acts, they ought to bear all the odium of the latter, proposed as an act of simple justice. A revenue which they before made good, without any reasonable cause for murmuring, as being optional with themselves to acquiesce in the payment of it, or submit to the legal equitable operations of a hustabod investigation, to ascertain the actual sources of public income, is now demanded from them, on the

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presumption that the same funds still exist and even have been since improved, though partly lost to the exchequer by presumed frauds, embezzlement and corruption: the particulars of their former and greater rental, applicable to their several territorial jurisdictions, are set forth in all the formality of apparent truth, and stated to be founded on official or documental testimonies, incontrovertible. If these can be invalidated, and that the same or a lesser defalcation resulting on comparison of the highest part assessment with the present diminished one, can be clearly, fully, and honestly accounted for, with circumstances of time, place, and occasion, in the same detail of the jumma and divisions of land, as exhibited in the work forming the basis of the proposition here offered; the land-holders will stand completely exonerated from all further exactions; an essential service will be performed to the public, in discovering the ultimate standard of its resources; and the individual, covered with shame and confusion that hath dared thus, to obtrude his vain speculations on the attention of your Lordship, if he be not sufficiently shielded by the integrity of his motives, in the laudable pursuit of important truths.

Although however, under the wisdom, candour, and cautious intelligent procedure of administration, I have no reason to apprehend a result in any respect disreputable to myself, either in my official or private capacity; yet, still I think it necessary to add something by way of vindication of my own conduct, as well in the instance, as the manner, of thus pressing on public consideration, a subject which I have already treated so much at length in course of, the three last years, under the discouraging circumstance of not having hitherto received the least intimation, how far my past labours may have proved acceptable, or a further prosecution of them be deemed meritorious. When the Board of Revenue, soon after your Lordship's departure from Calcutta, issued a circular letter, dated the 10th of August last, to the Collectors, announcing it to be in contemplation to form a general settlement of the country for the ensuing Bengal year 1195, for a term of years, with directions to prepare themselves for carrying this measure into execution, and give notification of such their preparatory state, on the 20th January following, supposing in that interval, sufficient time to complete their enquiries, under prescribed rules, and specific heads of information; though I did not find myself then specially called on, yet in virtue of my office as Chief Serishtedar, I thought it necessary to be in like manner prepared to exercise my functions of check and control over the accounts of mutseddies, from whom all revenue intelligence must be originally derived, both at the sudder and in the mofussil; and the fairest way of communicating my remarks by anticipation, on the knowledge they are capable of affording, supposing it the most perfect, that the text and commentary might come at once under consideration. This I conceived on the present occasion, to be one of the most essential duties of my employment, and only secondary to the form of an official proposition with which I have accompanied my observations. The task imposed, of learning such a true past and present state of resources of the country, as can authorize a permanent future settlement in limitation of the public income, yet liable to eventual diminution, will I doubt not be found rather difficult to be accomplished, even in its distributed portions, among four and twenty gentlemen of local authority and experience; attempted by one differently circumstanced, if aided here by all the

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strong executive powers of Government, might prove extremely defective. Therefore, and as I by no means pretend to the infallibility of the materials from which I have drawn my information, much less to any superiority in the requisite talent of bringing them forward with the greatest advantage, by general or practical knowledge in finance; so I hope to stand excused in the act and form of delivering my sentiments; and that if I should in any respect have deviated from the precise line of my duty in either, I will be attributed rather to a zealous desire of serving the public, than any motives of ambition or private interest in assuming to myself an importance which may not properly belong to my station. Pretensions to patriotism, though allowed to exist by those who feel its influence (and on this ground I might venture to claim your Lordship's indulgence;) yet in general are always equivocal, and seldom admitted in modern popular belief. My sincerity will more universally be credited, when I assert, and can refer to public vouchers for proof, that constantly since I have been in the Company's service, I have connected or involved the advancement and security of my own private fortune, with the prosperity of the affairs of my honourable employers; and that at this moment the whole I am possessed of (small in itself, but every thing to me in comparative estimation) being deposited in their funds either in Europe or India, its real amount or effective current value must depend on the favourable or unfavourable turn in the actual crisis of public measures in India. With respect to the language and manner in which I have censured the conduct of natives employed in the efficient administration of the revenues of this country, your Lordship will, I hope, perceive or believe that I have no personal resentment against any of them. They are altogether unknown to me; and never thwarted or interfered in my pursuits. Whenever I have occasion to name them, it is only to condemn their measures in their official trusts, or to mark universal leading features in their acknowledged moral characters. But the criminality of the latter, is always relative to the religion, manners, and Government of a nation in the eye of civil jurisprudence. By the test of these, they may not only stand acquitted of blame, but merit uncommon consideration for making so moderate a use of their power while virtually uncontrolled; by the criterion of British law and Christian notions of right and wrong, the fate of Nundcomar, though certainly amongst the worst of his tribe, might be dreaded by all.

I have the honor to be, with the greatest respect, my Lord,

Your Lordship's most obedient and most humble servant,

Fort William, Feb. 28th, 1788.

(Signed) JAMES GRANT,

(A true copy.)

Chief Serishtedar.

James Grant, C. S.

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SAYER of Calcutta.

GENERAL ABSTRACT of the whole Dewanny and Ceded Lands, with explanatory Remarks.

ZEMINDARY OF RAJESHAHY.

Ausil Jumma Toomary, or standard original crown rent of the zemindary of Rajeshahy, in the Soubah of Bengal, as assessed in its several territorial financial divisions of Chucklahs, Circars and Pergunnahs, under the administration of Jaffier Khan, in the beginning of the reign of the Mogul Emperor Mahomed Shah, about the year 1722 of the Christian era; and set forth, 1st, in the Tesbkhees or corrected Toomary Jumma of Sujah Khan in 1135 of the Bengal style;—2ndly, in the Zymn or included particulars of the Dewanny sunnud or charter granted in 1141 to Ramkaut the second zemindar of the district in the present line of Bramins, being the adopted son of Ramjoon, the first who obtained a similar grant of this territorial official charge, and husband, predecessor of the actual occupant Ranny Bowanny;—and 3rdly, in the Hackikut Jumma, or historical detail of the zemindary crown rent in 1172, on the Company's acquisition of the Dewanny;—the whole exhibiting a view of the former and actual state at the latter period of the greatest territorial jurisdiction throughout Bengal, or perhaps Hindostan, as comprehending 12,909 B. square miles, vested in a single officer of Government under the denomination and Commission of zemindar, land-holder, or farmer-general of the imperial rents, by annual bundobusty agreement, permanently established, as follows, for the ausil or original ground-rent, on the foundation of the Rebba or fourth of the gross yearly produce of the soil, levied from the ryots or inferior peasantry; exclusive of all ~~howabs~~ howabs, or proportional increases on that antiquated demand of the sovereign, subsequently imposed by the Soubahdars or subordinate provincial delegates of Mogul Government, in their own behalf, as they rose to independence; and which omitted to be incorporated with the ausil, after an extraordinary influx of bullion, occasioning a prodigious alteration in the standard value of money, the original medium of exchange, make the ancient Rebba a very inadequate compensation for the fourth of the real modern gross produce of cultivated land, and scarcely one-half of the actual demand on the country generally, as hath been, or ought to be realized to the State.

Zemindary
 of Rajeshahy.

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Zemindary
of Rajeshahy.

1ST. RAJESHAHY Proper, in the Chucklah of MOORSHEDABAD, A. B. 1135.

PERGUNNAHS.				CIRCAHS.	JUMMA.
A. Aujal Kahly	...	...	...	Audimb'	4,971
Ashrufabad, Kissmut derobust	...	5,718	...	Mamoodabad	...
Talook, S. N. Canongoe	...	79	...	...	5,638
Azimuagur	...	...	...	Shereefabad	10,594
Ameerabad, Gurganaht	...	...	...	Taratabad	8,485
Azimpoor, K. total	...	3,261	...	Do.	...
Total, S. N. C.	...	328	...	...	...
Anoop Nau	...	1,810	...	...	...
		2,138		...	1,122
Akbershahy, Ko. total	...	21,919	...	Audimber	3,382
Ashreef Chag	...	...	...	Mahmood	6,129
B. Boozergabad	...	...	...	Audimber	12,657
Babradurshahy	...	...	...	Do.	6,598
Bedarabad, K. total	...	13,278	...	Mahmood	1,055
Bherole, K. total	...	66,931	...	Shereefabad	16,920
Barbeesing, K. total	...	63,491	...	Do.	1,960
C. Chunakanly, K. total	...	1,01,965	...	Audimber	23,713
D. Daod Shahy	...	...	...	Do.	11,252
Dhawah, K. total	...	34,217	...	...	...
Tal. Burboom	...	11	...	...	...
Gopinaht p'	...	1,356	...	...	...
		1,367		Do.	32,850
Dhoary of Islampoor, &c...	...	...	...	Mahmood	...
E. Ebrahimpoor	...	...	...	...	...
Eslampoor, K. total	...	68,491	...	...	...
Tal. Rokinp'	...	2,048	...	...	...
— Euskerp'	...	18,441	...	...	...
— Bherole	...	453	...	...	...
— Narr' Sing	...	110	...	...	...
— Vil. Dunda	...	925	...	...	...
— Kullim Ulah	...	23	...	...	...
— Mohrir Huzoory...	...	171	...	...	...
— Herkist Sing	...	32	...	...	...
		22,206		Mahmood	46,285
F. Futehjungpoor	...	...	...	Audimb	3,484
Futehjungpoor	...	...	...	Shereefabad	7,212
Futehjungpoor, K. total	...	5,593	...	...	...
Tal. S. N. Canongoe	...	101	...	Mahmood	5,492
Futehjungpoor	...	...	...	Barbeckabad	7,781
Ferozepoor, K. total	...	13,741	...	Ahdimber	2,844
G. Goass	...	...	...	Barbeck...	49,584
Ghyasabad	...	...	...	Shereef...	9,159
Gouzahat, K. total	...	39,395	...	...	...
Tal. S. N. Canongoe...	...	86	...	Barbeck...	39,289
Gunganaght, K. total	...	21,784	...	...	...
Tal. Lushkerp'	...	4,001	...	...	...
L. N. Canongoe	...	413	...	Jennetabad	14,490
Kull in Ulah	...	2,878	...	...	...
		7,294		...	...

1ST. RAJESHAHY Proper, in the Chucklah of MOORSHEEABAD,
A. B. 1135.—(Continued.)

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Zemindary
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PERGUNNAHS.	CHUCKLAHS.	JUMMA.
H. Hussien-anjal	Mahmood ...	29,548
Howakahly	Do. ...	5,881
Hejerah Kahly	Feetlehabad ...	1,437
30 Perg'		
1. Ihely, K. total		45,568
3 Tal. Moorshead		1,272
Aymah, S. K. A.		231
		1,503
	Khalsa...	44,065
Jummad	Abad Shereef...	44,268
Joar Ebrahimpoor, K. total	Andimber ...	2,437
Tal. Bholanaght		549
	Do. ...	2,564
K. Koowerpertaub, K. total		60,327
Tal. Burboom		1,622
-- Bherole, &c.		652
		2,274
2. Kettkerlaloopoor	Do. ...	58,052
Kazypoor	Do. ...	32,499
Kassimnagur	Mahmood ...	126
Kettkerjoar, Kenajpoor	Do. ...	13,342
Kashypoor, K. total	Andimber ...	13,575
Kettkerjoar Mhola, K. total	Do. ...	8,236
Kootubpoor, K. total	Do. ...	9,503
	Shereefabad ...	6,665
M. Merarpoor, K. total		34,816
Tal. Jey N' Canongoe		5,678
-- S. N. D'		386
		2,064
Muscoory	Do. ...	32,751
Mhelund, K. total	Audimber ...	1,134
Mulesir, K. total	Shereef ...	4,202
Mahomidpoor	Andimber ...	1,537
N. Nosing-Futteerpoor	Barbeck ...	16,287
Nandalalpoor	Mahmood ...	10,480
Nuggerbanga	Do. ...	4,764
2. Nowangur Hoshingp' K. total	Do. ...	5,177
6 Talookdaran		1,690
	Andimber ...	42,684
P. Pehtyal, K. total		5,748
Tal. Beerbhoom		176
	Do. ...	5,572
Pabtkabary	Satgong ...	10,431
Plassey, K. total	Do. ...	7,879
R. Rajeshahy	Andimber ...	31,420
Russoolpoor, K. total		23,974
Tal. Beerbhoom		1,298
	Do. ...	22,675
Rajepoor	Mahmood ...	29,137
Roshenpoor	Andimber ...	1,047
S. Sultan-anjal	Do. ...	15,275
Sultanabad	Do. ...	14,055

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Zemindary
of Rajeshahy.

1st. REJESHAHY Proper in the Chucklah of MOORSHEDABAD,
A. B. 1135.—(Continued.)

PERGUNNAHS.		CIRCARS.	JUMMA.
Selimpoor Nulkant .. .. .	...	Audimber ..	18,732
Sheerpoor Atay, K. total	36,831		
Tal. Bherole	1,914		
Aymah, S. K. A.	238		
	2,153		
Khalsa	34,678	Shereef ..	34,917
Shahbazpoor .. .. .	...	Audimber ..	9,071
2 Shahzadpt Kerrimogong, K. total	41,372	Do. ..	6,773
Shernshahly, K. total	25,743	Do. ..	1,280
Shahjehanpoor, K. total	11,046	Shereef ..	7,525
68 Pergs. Eahtimam division Rajeshahy .. .. .	...	...	9,05,766
of which Khalsa	9,05,324		
Aymah	442		

1st. BHETOOREAH CHUOK, GORAGAUT :
1135. A. B.

PERGUNNAHS.		CIRCARS.	JUMMA.
Amrole .. .. .	...	Barbechabad ..	43,728
Ameerabad, Nooserit Shahy .. .. .	...	Mahmood ..	1,149
Bhetooriah .. .. .	...	Bazoohay ..	78,990
Teggachy .. .. .	...	Pinjerah ..	13,582
Bemgong, total	9,801		
Jagen Circar	1,537		
Galabram	2,708		
	4,245		
Khalsa	5,556	Barbeck ..	9,801
Berderiah .. .. .	...	Bazoohay ..	2,977
Cheadabazoo, K. of	23,527 is 7,606		
Jageer Circar	4,276		
	...		
Khalsa	3,330	Barbeck ..	7,606
Jeyassah Jagen Circar	14,544, K. 13,844	Do. ..	28,388
Chenasoon, K total	4,351	Do. ..	204
Chowgong, K. total	9,220	Do. ..	7,760
Dheehah .. .. .	...	Pinjerah ..	9,395
Gungarampoor .. .. .	...	Barooahay ..	4,468
Gobindpoor, Jagur C.	2,591, K. 15,293	Barbeck ..	17,892
Hurryal .. .. .	...	Bazoohay ..	5,704
Kettermull .. .. .	...	Do. ..	44,511
Keyhattah .. .. .	...	Do. ..	853
Kehttah, total	27,148		
Tal. Denajip,	658		
	K. 26,490		
Jageer Circar	7,320		
	...		
Khalsa	19,199	Penjerah ..	26,490

1ST.—BHETOOREH CHUCK. GORAGAUT
1135 A. B.—(Continued.)

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Zemindary
of Rajeshahy.

PERGUNNAHS.	CIRCARS.	JUMMA.
Kalligong	Barbeck.	.
Mhemansahy	Bazooahy.	.
Mohabetspoor	Mahmood.	.
Malunchy, K. total 6,342		
Tal. Lushkerp' 1,150		
		5,192
Jageer Circar, 3,284	} Barbeck ...	588
Aymah 1,318		
		4,603
Pertaub-bazoo	Bazoooha ...	41,274
Raipoor	Mahmood ...	624
Soonabazoo	Bazoooha ...	20,529
Shahistanagur	Bazoooha ...	9,210
Shahistahabad	Do. ...	726
Sujaituagur, K. total 5,641	} Barbeck ...	5,004
Tal. Lushkerp' 636		
Silberris, K. total 57,435	Bazoooha ...	405
Vizierabad	Barbeck ...	10,726
Yusef Shahy, K. total 39,926		
Tal. Gholam Hyder 11,708		
Mah' Mozuffer 2,395		
Bhelooka 411		
2 Villages 182		
		14,698
		25,228
Jageer Aymah 60	Bazooahy ...	25,167
30 Perg' Eahtimam div. Bhetooriah		
of which Khalsa 4,68,937		
Jageer 32,984		5,01,911

1ST.—NELDY CHUCK, BHOOSNAH :
A. B. 1135.

PERGUNNAHS.	CIRCARS.	JUMMA.
Ameerabad of Nelhutty	Mahmood ...	11,132
Ameerabad of Mokeempoor	Do. ...	3,159
Aurungabad	Jennetabad ...	123
Ameernagur	Mahmood ...	730
Bazooras, total 25,095		
Jageer Circar 1,505		
Khandouran 9,733		
Aymah, S. K. A. 22		
		11,501
Khalsa 13,504	Do. ...	25,095
Barogchup, total 16,346		
Jageer Moorshed, K. K. 1,666		
Aymah 110		
		1,776
Khalsa 14,569	Do. ...	16,346

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1ST.—NELDY CHUCK. BHOOSNAH :

A. B. 1135.—(Continued.)

Zemindary of Rajeshahy.	PERGUNNAHS.	CIRCARS.	JUMMA.
Belberiah, K. 73 Jagur Circars		Mahmood	129
Begumabad		Do.	271
Belgachy, Jageer Nowarrah	288	Do.	12,082
Dogachy... ..		Do.	5,912
Dosty		Do.	44
Ebrahimpoor		Do.	10,463
Eikhty		Futtehabad	923
Fursetpoor Aurungp' total ...	1,383		
Jageer Circar and Buckshy	53		
		Mahmood	1,383
Ghēznovypoor... ..		Do.	1,453
Hackenpoor		Futtehabad	6,225
Hoshpoor		Mahmood	2,188
Jehad, deh		Do.	458
Mehemshahy, total... ..	... 22,361		
Jageer Nowarrah, exclu.	... 2,661		
		Do.	19,671
Maggerchaul, Koth ..		Do.	1,484
Neldy, total ..	... 89,881		
Jageer Nowarrah, ex.	... 4,278		
		Do.	85,601
Noosseretshady, total	... 22,343		
Jageer Nowarrah, ex.	... 3,017		
		Do.	19,326
Nussib-shahy, total	... 34,510		
Jageer Nowarrah, ex.	... 1,174		
		Do.	33,224
Nussibpoor... ..		Do.	1,217
Puhtkabarny ..		Do.	1,735
Santore, total ..	... 48,436		
Jageer Nowarrah, ex.	... 5,166		
		Do.	43,370
Sedky-Chaul Koth. tot	... 332		
Jageer Bukhshi ...	... 313		
		Do.	19
Sungrui		Do.	357
29 Perg' Eshitimam Div. Neldy			3,09,010
of which Khalra... ..	295,625		
Jageer ... ..	... 13,385		

—exclusive of the Jageer Nowarrah, which seems always to have been separated from the zemindary jurisdictions, in like manner as the Talookdars were ;— Aymah 522 included.

1ST.—PETTY DISTRICTS, scattered in different Chucklahs, A. B. 1135.

	CHUCKS AND PERGUNNAHS.	CIRCARS.	JUMMA.
	Chuck. Akbernagar.		
3 { Bahorai, K. total	2,360	Audimber	
{ Kanbhole, K. total	13,808	Do.	67
{ Sheerpoor Higrab, }	22,939	Barbeck	3,062
{ pt. K. total			
		Total...	3,813

1st.—PETTY DISTRICTS, scattered in different Chucklahs,
A. B. 1135.—(Continued.)

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CHUCKS. AND PERGUNNAHS.				CHUCKS.	JUMMA.
Chuck. Burdwan:					
2	Bhut Salah, K. total ...	8,298			
	Tal. Burdwan Zemindary ...	4,077			
	Jootmekend. Kha. 92 Jag. Q ...	125		Shereefubad ...	4,187
				Do. ...	217
				Total...	4,404
Chuck. Jehangeernagur.					
1	Dargpoor, K. total ...	1,550			
	Tal. Jelalpoor ...	624		Barooha ...	907
	Ebrahimpoor, K. total ...	4,934			
	Tal. Jelalpoor ...	1,078		Do. ...	3,856
	Khanpoor, K. total ...	1,559			
	4 Talookdaran Jelalpoor ...	681		Do. ...	878
	Kassinnagur, K. total ...	36,670		Do. ...	2,457
	in two Tuppahs ...				
	Mahobetpoor, K. total ...	2,932		Boklah ...	2,548
	Tal. Jelalpoor ...	384		Futtehabad ...	2,390
	Nelbatty, K. total ...	4,168			
	Jagurs, excld... ...	1,693			
	Tal. Jelalpoor ...	95		Barooha ...	5,026
	Sultanpertaub, K. total ...	38,385			
	the Tuppah of Shahguttty				
7					18,073
12 Pergs. Eahtimam Mutafurrukut:					
	of which the Khalsa portion was ...		25,165		
	and Jageer included ...		125		
					25,290

ABSTRACT

of the EAHTIMAMBUNDY of 1135, A. B.

RAJESHABY Division, Pergunnahs...	68	Jumma ...	9,05,766
BHETOOREAH ...	30	—	5,01,921
NELDY ...	29	—	3,09,010
MUTAFURRUKAT ...	12	—	25,290
TOTAL...	139	Sa. Rs.	17,41,987

of which,

Khalsa ...	16,96,087	Sicca Rs. with a difference of 607 Rs. between the particulars and totals, besides fractional parts of Rs.
Jageer ...	45,136	
Aymah ...	764	

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2ND.—MODAKHL. and MOKHAREJE; Reduced, united or dismembered,
Pergunnahs, in whole or part, by the Sunnud
of A. B. 1141.

DIVISIONS AND PERGUNNAHS.				CIRCARS.	JUMMA.
Rajeshahy, div. as in 1135				...	9,05,766
Modakhil, or annexation of some of the former Pergs. as stated, or others wholly new, taken from different Chucklahs; viz.				..	
Chuck. Akbernagur.					
N.	Ambad, K. total 8,000 kiss,	...	6,750	Audimber.	
A.	{ Baheral, K	...	683	Do.	
	{ Kankjole, K	...	67	Do.	
N.	Rampoor	...	610	Do.	
			8,110	...	
Chuck. Burdwan.					
&	{ Bhut Salah, K	...	4,484	Shereef.	
	{ Joot Mekend...	...	217	Do.	
			6,701	...	
Chuck. Bhoosna.					
Æ	{ Belberiah	...	328	Mahmood.	
	{ Dogachy	...	5,911	Do.	
	{ Hoshpoor	...	2,188	Do.	
	{ Sungrie	...	357	Do.	
			8,784	...	
Chuck. Moorshededabad.					
N.	{ Futtepoor, total 19,265, Kissmut...	8,821	Audimber.		
	{ Koolberiah ... 58,188, K.	102	Mahmood.		
	{ Nussibpoor ... 4,204, K.	182	Audimber.		
	{ Shah Selimpr., 13,367, K.	1,714	Shereef.		
			...		32,414
14 Pergs.					
Annexation of a further portion of Pergs. in the latter Chucklah, of which a part ap- pears in the Acct. of 1135, A. B.				..	
	{ Akbershahy, K. addition...	245	Audimber.		
	{ Bherole ... do	224	Shereefa.		
	{ Barbecksing... do	148	Do.		
	{ Chunnakahly... do	92	Audimber.		
	{ Goozerhat ... do	87	Barbeck.		
	{ Jhily ... do	203	Shereefa.		
	{ Kashypoor .. do	454	Audimber.		
	{ Kettker Joar Mhola do	11,033	Do.		
	{ Kootubpoor... do	760	Shereefa.		
	{ Plassy ... do	430	Satgong.		
	{ Sheerpoor Atay do	93	Shereefa.		
	{ Shalzadpoor Kerring do	109	Audimber.		
			...		13,878

2ND.—MODAKHIL and MOKHAREJE; Reduced, united or dismembered Pergunnahs, in whole or part, by the Sunnud of A. B. 1141.—(Continued.)

Revenues of Bengal.

Zemindary of Rajeshahy.

DIVISIONS AND PERGUNNAHS.		CIRCARS.	JUMMA.
Mokhareje or dismembered Pergs., from the last Chuck.			9,52,058
3	{ Ashruf Chag. total... .. 6,129	Mahmood.	
	{ Dhooary of Islampoor, total... .. 5,028	Do.	
	{ Mahomedpoor. total... .. 16,287	Barbeck.	
	Kissmut Azimpoor, dedd. 726	Jennet.	
	— Dhawah, do 16,559	Andimber.	
11 Pergs.	— Eslampoor, do 14,345	Mahmood.	
Balance.	{ Nowangur, { 26,692	Andimber.	"
	{ totoskingpt. {		
	— Gunganaht 8,104	Jennetabad.	
	— Shahbarpoor 7,986	Andimber.	
		...	1,01,956
78 Pergs.	Rajeshahy, div. by Sunnud 1,141 ...	Total.	8,50,102
Deduct difference in the Totals. ...			656
		Total Sa. Rs...	8,49,406

2ND.—MODAKHIL and MOKHAREJE, or annexations and dismembered of Pergunnahs in whole or part, by the Sunnud of A. B. 1141.

DIVISIONS AND PERGUNNAHS.		CIRCARS.	JUMMA.
Bhetooreah, div. as in 1135 ... ..		...	5,01,921
Modakhil, or annexations from different Chucks, of Pergunnahs before stated, and here recapitulated.			
Chuck. Bhoosnah.			
1. Bazooraahs, Kissmut 12,571	Mahmood.		
Chuck. Moorshed.			
Azimpoor, K. 702	Jennetabad.		
1. Eslampoor, K. 14,387	Mahmood.		
Dhooary of Eslampoor 5,028	Do.		
Gunganaht, K. 4,911	Jennetabad.		37,549
		...	
2 pergunnahs			5,39,470
Mokhareje, or dismemberment of whole Pergunnahs from Chuck. Goraghaut:			
Teygachy 13,582	Pingerah.		
Bimgong 9,801	Barbeck.		
Berberiah 2,977	Bahoozay.		
Chowgong, K. 7,760	Barbeck.		
9. Chenaroon, K. 204	Do.		
Jeyasean, K. 23,888	Do.		
Kaligong 15,597	Do.		
Kehttah 26,490	Pingerah.		
Silberis, K. 405	Bazoochay.		1,05,204
		...	

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2ND.—MODAKHIL and MOKHAREJE, or annexations and dismembered
of Pergunnahs in whole or part, by the Sunnud of
A. B. 1141.—(Continued.)

DIVISIONS AND PERGUNNAHS.				CIRCARS.	JUMMA.
Kissmut Amile	...	...	2,710	Barbeck.	4,34,266
Ameerabad	...	...	45	Mahmood.	
Bhittoriah	...	...	4,810	Bazoohay.	
Chedabazoo dustm. 3,330 total	...	...	7,606	Barbeck.	
Dheekah	...	...	520	Pingerah.	
Gungarnmpoor	...	...	293	Bazoohay.	
Gobindpor	...	...	1,594	Barbeck.	
Hurryall	...	...	353	Bazoohay.	
Kettarmull	...	...	2,704	Do.	
Keyhetlah	...	...	56	Do.	
Mhemansahy	...	...	3,420	Do.	
Mohabetspoor	...	...	400	Mahmood.	
Malunchy	...	...	28	Barbeck.	
Pertab-bazoo	...	...	2,892	Bazoohay.	
Raipur	...	...	38	Mahmood.	
Soonabazoo	...	...	1,221	Bazoohay.	
Shahistangur	...	...	555	Do.	
Shahistabad	...	...	37	Do.	
Sujaitnagur	...	...	292	Barbeck.	
Yusefshahy	...	...	1,449	Bazoohay.	
Total portions of the standard rent-roll to be deducted, being the amount anciently reserved to the Khalsa, when these several Pergunnahs were appropriated in Jageer to Kni Jumlah, and now granted as dustoor or muscoorat, to the zemindar, therefore struck out of the toomar...					32,023
Total...				...	4,02,243
Difference on casting up particulars, to be deducted				...	34
23 pergunnahs Bhetooreah div. by sunnud 1141, Sa. Rs. ...				...	4,02,209
Neldy division, as in 1135, A. B. ...				...	3,09,010
Modakhil, or annexations from Chuck, Jehangeernagur.					
1. Nelhutty, K.	...	...	2,415	Futtehabad.	
1. Mahobetspoor, K.	...	...	2,548	Boklah.	
Kassimnagur tup. Gopaulpoor	...	...	628	Bazoohay.	
Chuck. Moor. bed.					
Gunganabt, tup. Merapoor	...	...	3,293	Jennetabad.	
Chuck Bhoosnah.					
Nekty	...	...	91	Futtehabad.	8,975
2 pergunnahs				...	3,17,985
Mokhareje, or dismemberments from the last Chuck :					
Bazooras	...	...	25,095	Mahmood.	
Bazoochup	...	...	16,346	Do.	
Bilberiah, K.	...	...	129	Do.	
Dogachy	...	...	5,912	Do.	
Dosty	...	...	44	Do.	
Ghirnorypoor	...	...	1,453	Futtehabad.	
Hoshpoor	...	...	2,188	Mahmood.	
Jehad-deh	...	...	458	Do.	
Sedky-chaul, koth	...	...	19	Do.	
Sungru	...	...	357	Do.	52,001
21 perghs. Neldy div. by Sunnud 1141 A. B.				Sa. Rs.	2,65,931
deducting a difference in casting up fractions and totals of 530 Rs.					

2ND.—MODAKHIL and MOKHAREJE, or annexations and dismembered of Pergunnahs, in whole or part, by the Surud of A. B. 1141.—(Continued.)

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DIVISIONS AND PERGUNNAHS.		CARCARS.	JUMMA.
Petty districts, as in 1135, A. B.	25,290
52. Modakhil, or annexations from Chuck. Gorahgaut:			
Teygachy, head of a district ...	13,582	Pingerah.	
Bungong	9,302	Barbeckabad.	
Barbereah	2,977	Bazoochay.	
Jeyssin	28,389	Barbeck.	
Chenaroon	206	Do.	
Chowgong	9,220	Do.	
Chedabazoo tup. Aurnnagur ...	3,135	Do.	
Dhaurim, total 7,075, K ...	700	Do.	
Kaligong	15,595	Pingerah.	
Kepttan	23,818	Bazoochay.	
Silberis	405	Do.	
Pookeriah, head of a district ...	38,699	Do.	
Ruttensahy	1,326	Do.	
Yusefshahy, K.	10,939		
	158,793		
Chuck. Ackbernag.		Barbeckabad.	
Basdoh Hejarahpoor district ...	20,221	Jennetabad.	
Kootwally, K. total 28,766 ...	7,933	Audimber.	
Kassimnagur, K.	1,500		
	29,654		
Chuck. Jehangeer.		Bazoochay.	
Sultaupertaul, K. Jageer ...	6,535	Do.	
Kassimnagur, K.	916		
	7,451		
Chuck. Jessort.		Khaliefithad.	
Aula	810	Futtehabad.	
Yusefpoor, K. total 45,262, K. ...	2,345		
	3,155		
Chuck. Moorshed.		Barbeck.	2,13,340
Mahomedpoor	16,287		2,40,030
Chuck. Bhoosnah.		Mahmood.	
Bazoochup	16,236	Do.	
Bazooras, K.	10,228	Futtehabad.	
Havillee Futtehabad district, K. ...	26,056	Do.	
Jellalpoor, total 68,185 kiss ...	3,871	Mahmood.	
Nazirpoor	6,840		
O. { Amdher		Mahmood.	
{ Aurngnagur		Do.	
{ Bussykondah		Do.	
{ Bede Jumlah, total		Do.	
	7,577 K, 2,068		

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2ND.—MODAKHIL and MOKHAREJE, according to the Sunnud of A.B., 1141.

DIVISIONS AND PERGUNNAHS.				CIRCARS.	JUMMA.
36	Modakhil Chuck. Bhoosnah.				
	brought forward ...	63,240			
	Havillee Mahmoodabad ...	7,232		Mahmood.	
	Kellianpoor ...	1,010		Do.	
	Kehlpahly ...	1,500		Do.	
	Pehtyal Kahly ...	100		Do.	
	Peranpoor ...	2,032		Do.	
13	Murpoor ...	97		Do.	
	Shah-augil ...	15,323		Do.	
	Selimpoor ...	1,489		Do.	
	Seroon-poor ...	3,200		Do.	
	Shahjehanpoor ...	1,983		Do.	
					1,04,306
49	pergs. Total } Modakhil }	3,10,646			3,44,936
	Mokhareje, or dismemberments, Chuck. Ak- bernagur.				
	Baherai, K. ...	683		Audimber.	
	Kankjole ...	67		Do.	
	Sheerpoor hejrahpoor ...	71		Barbeck.	
	Chuck. Burdwan.				
	Bhut Salah ...	4,187		Shereefa.	
	Joot Mekend ...	217		Do.	
	Chuck Jehangeer.				
	Mahobitspoor ...	2,548		Boklah.	
	Nelhutty ...	2,390		Futtehabad.	
					10,163
42	pergunnahs.				3,34,773
	Add difference deducted from the totals of the three former divisions appertaining to this...				783
					3,35,556
	Difference still remaining on casting up the whole Rental, to be added...				222
					3,35,778
	Total Mutafurrukut, or scattered divis., Sicca Rs. ...				3,35,778

ABSTRACT.

EAHTIMAMBUNDY of 1141, A. B., by Sunnud.

Rajeshaby Division ...	Pagodas.	78 Jumna.	8,49,406
Bhetooreah ...	23	...	4,02,209
Neldy ...	21	...	2,65,931
Mutafurrukut ...	42	...	3,35,778
	Total ...	164	18,53,325
Derobust, or whole pergunnahs 96			
Kissmut, or parts... 68			
In 25 pergs.—Increase on the Jumma Toomary of the zemindary, since 1135, in 5 years ...			1,11,338

Mr. J. Grant's
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3RD.—HACKIKUT JUMMA, or Historical Detail of the Rent-roll, called
TOOMARY to the Company's Acquisition of the Dewanny,
according to the Chucklahbundy of M. Rizakhan, A. B. 1172.

CHUCKS., DIVISIONS AND PERGUNNAHS.	CHUCKS.	JUMMA.
Chuck. Moorshedabad.*		
Rajeshahy div. as in 1141, B. 8,49,406, and annexations as follows:		
Alynagur total 19,923 kias	14,683	Shereefabad.
Chundlai total 18,526, K.	73	Barbeck.
Dhawlah, K.	1,953	Audimber.
Futtehpoor, K. Ausil 10,444 towf. } 10,627	20,471	Do.
Ketter Toar Pholaw, 15,917 to 8,708.	24,625	Do.
Nowangur Hoshing pr. K.	27,693	Do.
Ashraf Chog	6,129	Mahmood.
Shahelimpoor, K.	4,857	Shereefabad.
Shahbazpoor, K.	7,958	Audimber.
		9,57,843
Mokharaje, viz :		
Tal Goozerhat Cautoonagur	672	Barbeck.
Shurpoor Atay	239	Sereefa.
Towfeer Mhals of the above deducted here, but afterwards introduced as		
Nuzzerannah	762	Audimber.
		1,673
Total Rajeshahy division 1172. ...		9,56,175
Deduct portions of the following Chucklahs, included in the above divisions of Rajeshahy:		
Chuck Akbernagur	8,110	Audimber.
— Burdwan	4,701	Shereefabad.
— Bhoonah	8,784	Mahmood.
		21,595
Total Rajeshahy div. in Chuck. Moorshed...		9,34,580
2 pergunnahs.		
Bhetooreah part div. as in 1141, A. B.		
Neldy part div. as in 1141		Jennetabad.
Petty districts, as in 1141, A. B. ...	16,287	Barbeck.
Koolberiah, K. addition since	2,730	Mahmood.
		19,017
Total zemindary in Chuck. Moorshedabad ...		9,81,868
Chuck. Goragaut.		
Bhetooreah div. 1141 B	4,02,209	
Kehtah, K.	10,890	Pingerah.
Chedabazoo, K.	4,471	Barbeck.
Kalligong, K.	15	Do.
Kalligong, K. allyaffa total 11,856 K.	1,210	Do.
Yusef Shahy, K.	2,657	Bazooahy.
Kissmut Omrole	2,710	Barbeck.
Gungarumpoor	299	Bazooahy.
Harrayal	353	Do.
Kettarmull	2,704	Do.
Kellhittah	46	Do.
Nehemonshahy	3,420	Do.
Mohabetpoor	400	Mahmood.
Pertaulbazoo	2,892	Bazooahy.
Raipoor	38	Mahmood.
Shahistanagur	555	Bazooahy.
Shahistabad	37	Do.
Serjaitnagur	292	Barbeck.
	13,750	
Total Bhetoor div. 1172	Carried over ...	4,35,202
		9,84,868

Portions before dismembered as due-
toor to the zemr now retained.

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3RD.—HACKIKUT JUMMA, or Historical Detail of the Rent-roll, called TOOMARY, to the Company's Acquisition of the Dewanny, according to the Chucklahbundy of M. Rizakhan, A. B. 1172.—(Continued).

CHUCKS., DIVISIONS AND PERGS.	CIRCAHS.	JUMMA.
Chuck. Moorshedabad brought forward.		9,81,868
Chuck. Goragant. Bhetoor div. 1172 total 4,35,202 Deduct portions of the following Chucklahs, included in the above division of Bhetoor- rah, viz : Chuck. Bhoosnah 12,571 Moorsheda 24,978 37,549 Total Bhetoor div. in Chuck. Gorgt. 3,97,653 1 perg.	Mahmood.	
Petty Districts divn. : Part div. as in 1141 1,58,793 1 Ambady Ausil 4,501 Towfeer 563 5,129 1 Barbecknoor, total ... 2,201 K. 607 1 Pultapoor, total 10,130 Towfeer 1,037 K. 5,467 Bungong, Towfeer 12,718 Jeyassun, Towfeer 33,725 Dhamun Ausil, 3s Towfeer ... 1,753 1 Pitladah, &c. 15 Mhals Ausil } 22,249 19,525, Towfeer 2,724. } Pookiriah, Towfeer... .. 15,071 1 Outer Serroop-poor, total Ausil, } 35,950 21,152, Towf. ... 14,798 } Ruttensahy, Towfeer 699 1 Serjahnagur... .. 1,291 Annex. to 1172, A. B. 2,93,452 Dismembered Towfeer Mhals, } afterwards* paying Nuzzerana } 8,094 6 Pergs. 2,85,358 Total Zemindary in Chuck. Goragant ... 6,83,011 Chucklah Bhoosnah. Neldy div. as in 1141, B 2,65,931 1 Aurnagnagur Towfeer 8,549 1 Amurabad of Noosserit Shahy ... 1,149 Bazoochup Towfeer 3,470 Belberiah, &c. 129 Bazoons Ausil 1,024 to af. 3,635 ... 4,659 Dosty 44 Farsetpoor 36 Gheznovypoor 1,453 2 Ichad-deh 458	Pingerah. Do. Barbeck. Do. Do. Do. Goragant. Goragant. Bazoochay. Goragant.	

* Including Amosnand Noosseritshahy B. 1149, which should have been deducted from the division of Bhetoorrah.

3RD.—HACKIKUT JUMMA, or Historical Detail of the Toomary Rent-roll, to the Company's acquisition of the Dewanny, according to the Chucklabundy of M. R. Khan, A. B. 1172. (Continued.)

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of Rajeshaby.

CHUCKS., DIVISIONS AND PERGUNNAHS.		CIRCARS.	JUMMA.
Chucks. Moorshed., & Goragh.		...brought forward.	16,64,879
Nekty	209	Futtehabad ...	
Sedhy-chaul koth	19	Mahmood ...	
Tot. Neldy div. 1172 A. B ...	2,86,106		
Deduct included portions of Chuck			
Jehangur	5,591		
Moorshed	3,293		
	8,884		
Tot. Neldy in Chuck. Bhoosnah	2,77,222		
2 Pergs.			
Rajeshaby part div. 1141	8,784		
Behetooriah, ditto	12,571		
Petty District do.	1,04,306		
Amdhu	12	Mahmood ...	
Bedejumlal, Towf	3,132	Do. ...	
Bussykondah do.	420	Do. ...	
Petty districts, part div.	1,08,170		
Havilles Futtehabad Towfeer	10,090	Futtehabad ...	
Havilles Mamoodabad Towfeer	16,268	Mahmood ...	
Jelalpoor Towfeer	2,388	Futtehabad ...	
Kellitanpoor do	148	Mahmood ...	
Khel-pahy do	2,500	Do. ...	
Murpoor do	225	Do. ...	
Nazirpoor do	274	Do. ...	
Peranpoor do	3,268	Do. ...	
Pehtyal Kahly do	224	Do. ...	
Shahanjal do	4,451	Do. ...	
Shahjehanpoor do	3,513	Do. ...	
Seroop-poor do	7,200	Do. ...	
1 Sudih Ausil do	1,722	Futtehabad ...	
Selimpoor Towfeer	1,673	Mahmood ...	
1 Tahnysery Ausil	1,519	Futtehabad ...	
	1,69,653		
Add diff. on casting up Total...	17		
4 Pergs.			
Tot. Zemindary in Chuck. Bhoosnah.			4,68,247
Chuck. Ackbernagur.			
Rajeshaby part div. as in	14,163 8,110		
Petty districts in 1135 & 1141...	33,467		
Ambad. Rajeshaby div. towf...	16,900	Audimber ...	
Basdole petty distr. div.	1,939	Barbeck ...	
Kootwally do. aus. 1,996, towf. 8,293	10,289	Jennetabad ...	

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3RD.—HACKIKUT JUMMA, or Historical Detail of the Toomary Rent-roll,
to the Company's acquisition of the Dewanny, according to the
Chucklahbundly of M. R. Khan, A. V. 1172.—(Continued.)

CHUCKS., DIVISIONS AND PERGUNNAHS.				CIRCARS.	JUMMA.
Chucks. Ackbernagar ...				brought forward.	
Kassimnagar do. do. 7,983, do. 6,083, 14,066				Audimber ...	
Rampoor Rajeshahy div. towf. ...				Do. ...	
Total Rajeshahy div. ...					
Petty districts division ...					
Deduct Towf. Mha's assessed for					
Nuzzerannah ...					
Total petty districts div. ...					
Tot. Zemindary in Chuck. Ackbernagar. ...					85,033
Chuck. Burdwan.					
Rajeshahy div. 1141 A. B. ...					
Tot. Mikend, Towfeer ...				Shereefabad ...	
Total Zemindary in Chuck. Burdwan.					4,982
Chuck Jessore.					
Petty districts part div. ... 1141 A. B. ...					
Aula, Towfeer. ...				Khalaft.	
Yuselfpoor do. ...				Futtehabad.	
Total Zemindary to Chuck. Jessore ...					7,159
Chuck. Jehangeernagar.					
Neldy div. part as in 1141 B. ...					
Petty districts div. 1135/41. ...					
Sultanpertiaub, Aus. 284, Towf. ...				Bazoocha.	
Kassimnagurtup. Benodpoor }				Do. ...	
aus. 1,220, towf. 6,929, total. ... }				Do. ...	
1 Kohpass mhal sair of Dacca }				Do. ...	
ausil 943, Towf. 737, tot. ... }					
					42,811
Total Zemindary Chuck. Jehangeernagar. ...					48,402
Bazee Mhals appertaining to the Dewanny Jageer, and not					
included in any of the preceding divisions; viz. Nuz-					
zerannah ...					
Towfeer. ...					16,725
Chuck. Curryjarry.					
Baherbund Ausil ...					
Towfeer ...					
Bhituband Aus. 13,864 and Towf. ...				Bengalboon.	
K. Barry Aus. 5,140 & Towf. ...				Do. ...	
Mhals Jageer Circar, not classed, }				Dhekry.	
but rated at ... }					
Tot. Zemindary in Chuck. Currybar. v. 1172 ...					1,55,596
Tot. Zemindary in Eight Chucks					24,51,022
of which					
Khalsa. 13,99,516 }				21,31,664 }	Incorporated with the au- sil A. B. 1165, except the Towfeer of Baherbund
& Jageer. 10,51,706 }				8,19,358 }	
24,51,022 Sicca Rupees				24,51,022	

ABSTRACT.

CHUCKLAHBUNDY OF M. R. KHAN IN 1772.

Mr. J. Grant's
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Bengal.

CHUCKS, DIVISIONS AND PERGUNNAHS.	CIRCARS.	JUMMA.
Chuck. Moorshedabad	71 Pergs.	9,81,868
Gorahganj	38	6,83,011
Bhoosnah	49	4,68,247
Ackbernagar	8	85,033
Jehangeernagar	8	65,127
Burdwan	2	4,982
Jessore	2	7,159
Currybary	3	1,55,595
Total Pergunnahs	181 ... Jum.	24,51,022

Zemindary
of Rajeshahy.

2ND ABSTRACT.

EAKTEMAMBUNDY OF 1172, BY M. R. KHAN.

Rajeshahy division	Pergs.	80	9,74,735
Bhetooriah ... ..	...	24	4,35,202
Neldy ... ..	...	23	2,86,106
Mutafurrukut ... ..	...	51	5,82,658
Baherbund division... ..	...	3	1,55,595
Nuzzery and Towfeer ... ..	...	...	16,725
Total Pergunnahs ... ..	...	181 ... Jum.	24,51,022

EXPLANATORY REMARKS.

CHUCKLAH.—The whole Soubah of Bengal was distributed, by Jaffer Khan, into 13 of these larger territorial subdivisions, which were compact, well and permanently ascertained in boundary, regularly assessed for the standard Crown rent, and each under the separate administration of a foudedar amildar, or intendant of finance. The zemindary of Rajeshahy, came within eight of these jurisdictions. It was the Mogul policy thus to break the influence of overgrown land-holders, and subject their extensive local management to the control of different Superintendents, conveniently situated. The annual settlement might, at the same time, be concluded at once for the whole district at the sudder, without any subsequent confusion, from the variety of Collectors, when accurately defined portions of the land and rental were assigned to each chucklah respectively. These grand subdivisions, moreover, have been always, and are still necessary; for the distinction of jagher and khalsa territory, as well as to regulate zemindary grants by sunnud.

CIRCARS.—Were older subdivisions of the same nature, and destined for the same financial purposes, as the preceding, but were of much smaller extent, being 32 in number, and therefore more expensive in superintendence; which induced the more recent distribution of the soubah into chucklahs. Nevertheless, all grants of land, and portions of the public revenue, can only be distinctly ascertained, when classed under the head of Circars, on account of similar names of places, very different from each other: for instance, in the division of Rajeshahy, Chuck. Moorshedabad, there are four Pergunnahs called Futtehjungpoor; which, though at a vast distance asunder, and making part of separate zemindaries, might be mistaken for one, without the indication of Circars.

PERGUNNAHS, whole or broken, in proportional parts of sixteen, are the oldest, the least, the most universally known and established divisions of land, throughout Hindostan. Their use, is indispensable in every operation of finance; but more especially, in checking the usurpation and frauds of zemindary agents.

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Zemindary of Rajeshahy.

They are, for the most part, described in our provincial maps; though the irregular partition of many of them latterly, renders the survey useless; and hath multiplied abuses with the number of heads.

EAUTIMAM, or Zemindary divisions, always fluctuating and indefinite in extent of territory and assessment; yet necessary to be known, as it will be afterwards observed, that abuals, or additions of rent to the ausil, were levied accordingly.

JAGEER and Khals, and Divisions, were useful for the like, and many other civil or political purposes.

TOWFEER, here stated, were the improvements, or increase of the jageer lands, incorporated with the ausil jumma toomary, since the time of Sujah Khan, but prior to Cossim Ali's administration.

But exclusive of the Ausil Jumma Toomary, which was finally established for the soubah in general, A. B. 1135, and for the zemindary of Rajeshahy in particular, with annexation of towfeer, thirty years subsequently, there were large additional assessments everywhere levied under different forms throughout the country; sometimes, for the use and with the sanction of imperial sovereignty, but in Bengal, for the most part, under the delegated formal authority of successive Soubahdars; at first clandestinely, and in the end avowedly, to support the provincial independence on the ruins of a falling empire. Generally however, these further exactions were only, in proportion to the real or factitious exigencies of Government; and certainly fell greatly short of what might and ought constitutionally, to have been raised from the occupants of the khalsa or Crown lands; in consequence of increasing agricultural improvements, with a diminution of value in the silver and gold (from the standard of original estimation of the annual produce of the soil, forming the basis of the ausil toomary rent-roll) so universally experienced throughout the commercial world, since the discoveries of America and passage round the Cape. The only regular mode of improving the territorial revenue was by hustabood, or ascertainment of the former and present effective rental; which was done, either gradually by the slow partial discoveries of the full measurement and assessment of the smaller divisions of pergunnahs, in the expedient political routine of annual settlements, or at once at distant periods, by the greater more expeditious operation of aumeeny investigations, throughout entire chucklahs or zemindary districts: but in both cases, the particulars of the increase legally required registration among the other records of the public exchequer kept by the canongoes, putwarries, and some of the more temporary officers of dewanny administration; the amount thereby became notorious to the people at large, and could not be withheld from the royal treasury, without open violation of the sovereign rights, which yet the Nawabs or refractory deputies from the Court of Delhi were not prepared to maintain. Besides, the one method was too minute and tedious, while the other might be thought too expensive, of unimportant issue, and always liable to great abuse or corruption, under the fluctuating Government and limited views of a single despot; usually himself extremely depraved, uncertain of the duration of his power, and who too impatient to wait the permanent advantages or a wise equitable system, was most commonly actuated by no other motive than the necessities or impulse of the moment, indicated through the capricious will of an arbitrary ruler. Further, when the hustabood of a whole zemindary was complete, not only the dues of the exchequer were then ascertained, but also those of mofussil or interior agency comprised under the head of Serijjammy; which included the muscoorat, nancar, &c., of the principal leaseholder himself, with other large indefinite profits derived from the management of his territorial charge, on pretence of incurred expenditure. Consequently, the two great objects of finance, the utmost gross demand and receipt from the country, with the amount of actual or fictitious disbursements, so necessary to insure a just economical administration in either department, were thus attained; and the same operation, on the soundest principles of Musulman policy, enforced by the intolerant zeal of the Moguls as sectaries of the established sunnite faith, precluded the possibility of any of those illegal alienations to Brahmins, or for the support of Hindu superstition, which in latter times, since the Company's acquisition of the Dewanny, have been daringly avowed by the zemindars, on the presumption of the ignorance of their new masters; in opposition to common sense and public right, attended with a shameful defalcation of the sovereign dues by the absorption of some of the most productive territorial funds of the State. The improved rental of the lands thus brought to view, might

be effected under two different forms acquiring distinct appellations, as applicable to the jageer or khalsa portions of the district investigated. A simple increase of rent, according to the quantity of ground held by Pottah, or indefinite leases (made permanent by custom, while the ryot-occupant complied with the yearly demands of Government by any general assessment, not exceeding in the whole a rebba, or the fourth of the actual gross produce of the soil) was the best, most constitutional mode of improving the revenue, and the surplus income so formed, beyond which the ansil jumma was consolidated with that original rental, in all the detail of pergunnah divisions; acquiring the technical denomination of *Kaffyet*, or profit, in the language of the exchequer, when arising on the Crown lands; and *Towfeer*, an Arabic word of similar import, when forthcoming from the appropriated territory in jageer. It was thus, the whole Soubah of Behar was rated to the latest period of Mussulman administration, and that the districts of Dacca, Purneah, and Rungpoor, with the zemindaries of Dinagepoor, Beerbhoom, Burdwan, and Calcutta in Bengal, were made so productive to the State, under the light superficial operations of Cossim Ali, or nearly at the same time, the more solid extensive improvements of the Company, throughout the two latter ceded portions of the country. In Rajeshahy, however much the like mode of assessment might obtain internally for the private benefit of the farming land-holder, the advantage of it, never was reaped by Government, as will be hereafter shown; except in a very small degree, or imperfectly, by a partial hustabood of newly acquired and scattered pergunnabs, with the more recent profitable increase, skilfully effected through the enlargement and interchange of the proportion of assigned territory with an equal quantity of khalsa land, supposed to be rated at the old valuation. This district was of too great an extent to admit of a minute local investigation in a period short of two or three years; under the practised chicanery and universal influence of husbandmen and mofussil officers of the Brahmin caste, so powerfully supported by an interested zemindar of the same tribe, the ordinary difficulties of such a scrutiny were considerably increased; and on every account, it may very reasonably be supposed, that the offer of a large yearly nuzzerannah to the exchequer, made through the corrupted channels of its principal officers acceptable, could always suspend for year to year, that best and necessary operation essential to the Mogul system of finance, if any thing in the nature of an additional income annually, might otherwise with greater facility be realized. Such undoubtedly were in part, the leading motives for the introduction here and more universally throughout Bengal, of the form of levying new assessments in the gross, on whole zemindary jurisdictions, under various names and pretences, by abwabs or a proportional increase on the total of the ansil, without entering into the usual detail of the tuckseem or pergunnah divisions, but leaving the distribution to be made entirely at the discretion generally of ignorant, depraved, oppressed Indian land-holders. The nature, extent and ostensible purposes of these further exactions, have in the Comparative Analysis of the finances of the soubah at large, been fully set forth; and therefore it seems only necessary in this place, barely to indicate the denomination and amount of such as were imposed throughout the entire district of Rajeshahy, from the period of Jaffier Khan's administration towards the beginning of the present century, to that of Suraje ul Dowlah's at the revolution of 1757; remembering that the khalsa portion of the jumma, on which alone abwabs were proportionally established to be permanently consolidated with the original assessment, amounted in 1135 A. B. to 16,96,087 rupees, and in 1165, about the era of the last-mentioned event, according to the Bengal style, did not fall short of 18,39,372 rupees.

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Zemindary
of Rajeshahy.

ABWABS.

1. Khasnoveessy established in Jaffier Khan's Government, 1726 A. D.	21,395
2. Nuzzerannah Mokurrery, by Sujah Khan	...	...	...	...	389
3. Zer Mat-hoot	...	ditto	...	...	31,290
4. Mat-hoot Feelkhaneh	...	ditto	67,585
5. Foujedarry Abwab	...	ditto	24,462

1,23,726

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Zemindary
of Rajeshaby.

6. Chout Mahratta by Aliverdy Khan to 1755 A. D.	3,02,480
7. Ahuk and Khesht Gour. ditto	55,080
8. Nuzzerat-ul-Munsoorgunge ditto	1,00,005
	<hr/> 4,57,565
Total Abwabs in the zemindary of Rajeshaby to 1165 A. B.	6,02,688
Continued to the year 1172, and consolidated with the ausil jumma toomary of that period, including the towfeer of 1165, and subsequent annexation of Baherbund, &c., being	24,51,022
Make the Ausil and Abwab for the whole district, in the gross	<hr/> 30,53,710

From this amount, however, of original and proportionably increased assessment, at the rate of about thirty per cent. on the ausil, together established under the yearly forms of a bundobust settlement, as the total malgoozary or current rents payable to Government, is to be deducted the article of muscoorat; being the compromise allowed to the zemindar at the formation of the jumma toomary, in lieu of all charges of mofussil management, involving his own written and prescriptive rights of Nancar Russoom, &c., and which he found more to his advantage to hold unascertained, by compliance with the sovereign's exaction of abwabs, than risk a discovery of large surplus profits, by regular hustabood investigation. The additional assessments were to be levied entirely free of any extraordinary expense, as being only an accumulation of the former demand of rent for the same lands or from the same people, and requiring no increased establishment in the collection. The following account, therefore, of incurred annual charges for the whole zemindary of Rajeshaby, is to be considered, as solely applicable to the ausil jumma.

MUSCOORAT.

1. Nancar, Khanabarry, or free lands, for the subsistence of the zemindary himself, of unknown indefinite extent and value, were rated by compromise as a compensation for every allowance of personal agency in behalf of Government	13,926
2. Neemtucky, or half rupee per cent. in like manner to the canonges	8,468
3. Mocudemy, or nancar to the chiefs of villages or petty zemindars	13,974
4. Ayniah, or religious donations to Mahomedans	3,935
5. Mudded Mash, similar donations more particularly to individuals	575
6. Enam, or charitable donations, in some instances to Hindus	1,539
7. Mehmany, entertainment of pilgrims and strangers in general.	43
8. Kheirat, or occasional charity to the poor of all persuasions	18
9. Paikan, or the pikas, guards of villages, everywhere necessary.	2,161
10. Kuddem-russool, or worship-place of the Prophet's footstep	67
11. Dutter-bund, allowance to the office keepers of Cutcherries	4
Total Muscoorat of charges, with fractions ... Rupees	<hr/> 44,715
" " Deducted from the malgoozary stated as before, in all at Rupees	<hr/> 30,53,710
Leaves a net Revenue to Government in 1172, of	<hr/> 30,08,995

Yet, notwithstanding the augmentation which had thus taken place in the space of thirty years, on the khalsa lands, being about one-third of the original rent-roll, reckoned in round numbers eighteen lacks of rupees, the mode of assessment by abwabs was thought by Cossim Alli, greatly inadequate to the actually improved state of the district, or receipts of the zemindar; was known to be productive of the most partial inequalities, in the distribution of these additional demands of Government among different classes of the ryots, depending on caste, or local residence in the favored pergunnahs chiefly farmed to Brahmins; added to other new authorized exactions, levied in some places under the name of Na-jay, on pretence of a failure elsewhere of the requisite funds to make good the annual malgoozary stipulated with the exchequer; and at the same time, that it fell infinitely short of the Nawab's exigencies in a career of refractory ambition, might conceal extravagant mofussil charges of serinfammy, admitting of large resump-tions for defraying the more general expenses of the soubah. A hustabood was

therefore resolved on, and very imperfectly executed in the Bengal fussilly year 1168, for the whole zemindary of Rajeshahy, exclusive of Baherbund; which if considered at any time before a dependency, became only a part of the Ranny Bowanny's territorial jurisdiction formally, two or three years later. The principal aumeen employed in this service, apologizes in a note subjoined to his account, for the deficiency of his investigation, by observing, "that the more complete ascertainment of the resources of so large a district by measurement and hustabood, would require about 40 years; for which reason, he had contented himself with such sudder and mofussil papers, as could be collected expeditiously; and from the informations hence derived, had drawn out his statement of improved rents, with resumptions of sebundy and other zemindary expenses, all which, he should endeavour to see realized to Government." In fact, the larger divisions of Rajeshahy proper, and Bhotooriah, were only generally estimated probably from the loose fallacious accounts of the zemindar himself, or his servile dependents; while the more satisfactory detail is entirely confined to those pergunnahs of recent acquisition, or of known improvement by jageerdarry operations of towfeer; as will be seen by the following Schedule, the more valuable in itself, as exhibiting perhaps the only authoritative, though imperfect hustabood existing of this district.

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Zemindary
of Rajeshahy.

Hustabood, or former and actual state of the revenues of the Eabtimam or territorial trust of Ranny Bowanny, exclusive of Baherbund; as ascertained A. B. 1168, or A. D. 1761, in the administration of Cossim Alli Khan, showing the particulars of the Ausil with consolidated Towfeer of 1165, in all the detail of local divisions herein specified, with their full amount of discovered rental.

NEW ZEMINDARY DIVISIONS AND PERGUNNAHS.	Circars	Chucks.	Old Zemindary Divisions.	Ausil Jumma of 1135.	Towfeer of 1165.	Rental Jumma of 1168.
Rajeshally Division, khalsa &						
Jageer or pergunnahs	Various	Moorshed	Rajeshahy	9,06,525	68,211	11,54,556
Bhotooriah division do.	Do.	Gorahgant	Bhotooriah	5,94,269	15,067	10,22,319
Neldy, a portion of the old division.	Mahmood	Bhoosna	Neldy	98,119	17,776	1,58,680
Shal-ajual, jageer of the bukhshi.	Do.	Do.	Mutafur	33,753	32,181	1,01,015
Havilo, Jhalpoor, &c., of Dacca ..	Futtehabad	Do.	Do.	37,116	...	79,320
Surdch, &c.	Do.	Do.	Do.	1,723	...	2,031
Ratten shahy	Bazoocha	Gorahgant	Do.	2,025	...	1,602
Pitladch	Gorahgant	Do.	Do.	19,525	2,724	30,479
Seroop-poor and Sujah-nagur ...	Do.	Do.	Do.	22,090	15,151	57,794
Kootwally	Jennetabad	Akbernag	Do.	9,580	8,293	7,611
Joar Amoenabad ... ..	...	...	Do.	1,149	...	2,981
Ambody	Pingerah	Gorahgant	Do.	4,561	568	9,207
Blitterbund	Bengalhlhoon	Currylarry	Baherbeenc	12,990	8,949	28,677
Basdolchejarapoor	Barbeckpoor	Akbernag	Mutafurko	22,190	...	13,462
Mugger-chand-kote	Mahmood	Bhoosna	Neldy	1,484	...	1,531
Bahr sair of Jchanganuragur	Bazoocha	Johangur	Mutafur	948	737	810
Chunakahly, vil. of Bhargoram	Audimber	Moorshed	Rajeshahy	92	...	100
Barbeckpoor, vil. of Madoolahy	Pingerah	Gorahgant	Mutafur	607	...	732
Koolburiah Tor of Jaides	Mahmood	Moorshed	Do.	2,832	...	4,512
Kassimnagur	Audimber	Akbernag	Do.	9,983	2,708	10,695
Santoro Division ... total 462, 739 rupees.						
(Santoro	1	Mahmood	Bhoosna	43,270	...	44,406
Nussib-shahy	1	Do.	Do.	38,294	...	37,998
Pookerinh	1	Bazoocha	Gorahgant	38,699	15,071	1,21,306
Bazoo-chsep	1	Mahmood	Bhoosna	19,700	...	28,256
Belgnahy	1	Do.	Neldy	12,082	...	9,584
Bangong	1	Barbeck	Gorahgant	18,063	4,457	47,745
Jeyassun	1	Do.	Mutafur	23,389	33,725	60,356
Pulta-poor	1	Do.	Do.	4,430	1,087	5,571
Mehimshahy	1	Mahmood	Bhoosna	19,671	...	16,302
Ameorabad, Yusefpoor	2	Do.	Do.	20,340	...	24,566
Hakeempoor	1	Futtehabad	Do.	6,222	...	12,261
Ebrahimpoor, &c.	1	Mahmood	Do.	15,011	...	19,641
Putkaberry	1	Do.	Do.	1,735	...	4,191
Nooserit Shahy	1	Do.	Do.	16,346	...	14,738
Tap. Bornodpoor, Kassimnagur ...	1	Bazoocha	Jel	4,352	...	8,027
Kias. perg. Dhamun	1	Barbeck	Go.	825	1,628	7,283

In 1168, Gross rent of total Perga. 179 20,62,804 2,54,561 31,51,590
Serrinjanny total Expenses, allowed on the Hustabood account collections 44,715 201,827

Net Malgoozary in 1168, according to the Hustabood 20,18,089 2,54,561 29,49,783
Two Pergunnahs of Baherbund, &c., subsequently annexed to Rajeshahy 64,797 1,33,654

Total of the Zemindary by the Hustabood, to 1172

Rupees 20,88,940 3,19,388 30,83,410

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HUSTABOOD Account of 1168, by Cossim Ali Khan, continued in the Abstract.

Zemindary
of Rajeshahy.

	Ausil 1135.	Hustabood	Keffyet.
Rajeshahy division, khalsa and jageer in 80 pergs. as in 1168, ausil	9,06,525	11,54,556	2,48,031
Bhetooriah ... do ... 36 ...	5,94,269	10,22,319	4,28,050
Neldy, &c. ... do ... 46 ...	2,78,736	5,11,966	2,33,230
Santore mutafurrukut ... 17 ...	2,83,274	4,62,739	1,79,465
Total gross Hustabood with keffyet or increase on the ausil Serujammy, motussil charges	20,62,804	31,51,580	10,88,776
	44,715	2,01,827	1,57,112
Net Malgoozary Revenue...	20,18,089	39,49,753	9,31,664
Towfeer increase on jageers, consolidated in 1165 with the ausil Abwab, increase on the khalsa lands to the same period ...	2,54,561		8,57,249
	6,02,688		
		28,75,338	
Total Keffyet or Profit, on the Hustabood of 1168, after deduction of Serujammy charges with the jumma ausil, towfeer, and abwabs, before levied			74,415

But this investigation, though productive of such an improvement of the revenue, was so far from satisfying the Nabob, that it served only to stimulate his endeavours to obtain more, on the certainty of further concealed resources within the division of Rajeshahy, which it appeared is so prodigiously under-rated on comparison with the other districts better known; Neldy and Santore, by recent hustabood, and the whole of the ancient division of Bhetooriah, while held in jageer by Mur Jumla, subject to be repeated towfeer operations, finally made known to Government. Accordingly, the following year, the Abwab Serf-sicca, universally established throughout the soubah, and long since secretly levied by the zemindars, was added to the former malgoozary of Rajeshahy in all its divisions. This formed an additional assessment of one and a half anna on each rupee, or about 10 per cent., proportioned to the ausil jumma. But the net amount of the hustabood was henceforth denominated Ausil; and on this basis, the new exaction of the State, was acquiesced in by the land-holder, rather than incur the risk of a furthermore particular scrutiny into the value of the rich unexplored territory west of the Ganges, was rated at 2,92,418 Rs. at the same time, the Aumeen Perbhoram had brought to light, on a stricter inquiry into the real state of some of the scattered pergunnahs, a new profit on the hustabood as follows:—

Perg. Santore	11,500	Bungong	13,600	} Total
Nussee shahy	11,597	Ameerabad	7,000	
Jeyassan	19,590	Hukumpoor	4,800	
Ebraghimpoor	3,800	Bazoocheet	4,600	
Putkabarry	1,600	Mehum-shahy	4,522	
Furset-poor Neldy... ..	600	Pookeriah	20,000	
Nussee-poor-do... ..	600	Benodpoor	2,110	
Belgachy	3,212			

• Baherbund, &c., though at this time distinct from the zemindary of Rajeshahy, yielded further 34,639

Total ... 5,10,405

These several additions of rent throughout the zemindary in 1169, amounting in all to Rupees 4,75,766 inclusive of the Keffyet, Hustabood, Ezafa or increase of Perbhoram, and Abwab Serf-sicca, when annexed to the former net jumma, made

the sum total of the malgoozary, then due to Government, Sa. Rs. 33,51,104, or with Baherbund, at the same time separately increased to 1,68,296, should be stated at Rupees 35,19,400, after having allowed a deduction of Rupees 2,01,827, being about ten per cent. on the ausil toomary of 1135, in lieu of any charge of mofussil management, under the head of Serinjammy. To insure the more punctual payment of so large a rental, from a district too extensive for single superintendence, a very judicious distribution of jageer and khalsa lands had already taken place; the former, comprised in all the scattered or fully investigated pergunnahs of Neldy and Santore, &c., with their accumulations in a very considerable proportion of the towfeer serf and keffyet, an original jumma of about eight lacks; while the latter, including Rajeshahy, and the greater part of division of Bhetooriah, stated nearly at the thirteen lacks of the same antiquated valuation, were to bear, as in fact they were found already to do, an increase equal to all the old abwabs, with a very moderate share of the other exactions, yielding together a profitable increase on the rent-roll of 1135, something short of fifteen lacks of rupees, or about $\frac{3}{4}$ ths of that original toomary jumma; the whole under the subdivided charge of four Amildars, or principal managers in behalf of the exchequer and different jageerdars. In 1170 A. B. the ordinary gross bundobust, on the foundation of all the preceding sources of annual revenue, was settled at Rupees 37,60,994, which with extraordinary demand of nuzzerannah on renewal of the zemindary sunnud, reckoned on a medium 1,75,000, and usual present to the Amildars, or khalsa mutseddies, of 1,16,697 exclusive of other mofussil charges, make the whole public income of the district at this period, comprising, as it is supposed, the pergunnah of Baherbund, Rupees 40,52,691, being perhaps the greatest rental paid ever by the land-holder to the Mogul representatives for this largest, and in part, the richest zemindary jurisdiction of the soubah, though only estimated id all, to produce a sub-rent from the ryots of fifty-two lacks; however, this may be, the net settlement for the year due to the exchequer, after deducting Rupees 2,52,174, in lieu of all Serinjammy charges, amounted to Rupees 35,08,770 of which about five lacks as increase on the jageer mehals were brought on the khalsa records, under the denomination of towfeer, at the expulsion of Cossim Alli, in addition to the similar improvement of 1165 A. B.

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Whatever might have been, the real collections made throughout the country, on the basis of a jumma bundy, thus comparatively ample at the close of the years 1170 and 71, (comprehending a period of rebellion, of rapine, or feeble, unsettled, and divided Government) it cannot be expected that under so daring and unprincipled a minister as Nundcomar, any thing like the sum received by himself or his Agents in the mofussil, would be accounted for to the public treasury, superadded to the ordinary catalogue of foulest crimes, marking sudden preferment amongst the natives of Hindostan, the embezzlement of krores of rupees out of the Dewanny revenue, which is the only proper source locally existing of national or individual wealth, must have been necessary to gain by bribery the suffrages of all the members of a double complex administration, and yet acquire for himself the princely fortune he died possessed of on the gallows. Nor was it to be supposed that his Mussulman successor in office, the accused defaulter of millions, while in the niaubut of Dacca, when forced on his nominal master as deputy in the soubahdarry under foreign influence, could either be more virtuous in the attainment of his employment, or withstand the temptation of enriching himself and followers in the future execution of his great financial trust, by similar acts of infidelity and peculation. Accordingly in 1172, when this man was appointed in behalf of the Company to administer their newly acquired revenue, altogether in the receipt, and for the most part in disbursements, he availed himself of the necessary ignorance of recent Comptrollers, wholly un instructed in the language, and established system of the exchequer; concealed his perfect knowledge of the actual state of the country, the true and fictitious collections of his predecessor, particularly in the zemindary of Rajeshahy; made the latter the standard of present exaction there, in fixing the net current malgoozary of the year, ausil and abwab, 24,56,108 rupees, exclusive of Baherbund, which on this occasion, with a dispersed profitable district called Cantoonaugur, were bestowed on the Dewan of the English Resident at Moorsshedabad; and boldly affirmed, as to the jumma of the soubah generally, at the instant of making this fraudulent reduction of near ten lacks in thirty-four, (being so much of the rightful dues of Government) suddenly without the shadow of an excuse, and no

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where else compensated for, that it was the largest ever made, in the same breath which he made the declaration that all prior accounts for comparison were lost during the troubles of Cossim Ali.

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It will not then be a matter of any surprize that the new minister, finding himself thus subjected to no effective control, should, the following year 1173, increase the reduced jumma bundy of Rajeshahy in the sum of two lacks of rupees unaccountably, without any specification of the improved territorial funds, or occasion of making such an augmentation, and on the like unknown arbitrary principles, (probably no less profitable to himself) as guided him in stating a diminution of the established rental five times more considerable, when from the experience of years, he learned that additional imposts on the zemindars were readily acquiesced in by themselves, on the implied condition of more than simple indemnification, in the mode of new indefinite exactions from the ryots or collusive alienations of malgoozary land, that the ignorance, corruption, or mistaken policy, often imputed to his rulers, either tolerated the abuse, lessened the power, or deadened the inclination to check it, and that the ample fruits of so destructive a system of finance, might be gathered for his own private emolument in the forms of an annual settlement, remission of balances, &c., set forth in loose unadited accounts, ever abstracted to avoid detection; it may not even be wondered at, in 1178, when the report of such malversation in England at length effected his dismissal with disgrace, and transmitted the Dewanny revenue to British management, that the rental of Rajeshahy was found to have been raised clandestinely to near its former standard, according to the following authentic, though unsatisfactory statement, in the nature of a Hustabood of the whole district as then formed, exclusive of Baherbund; viz.

	Ausil.	Old Abwabs.	Poosh-tebundy, &c., new Abwabs.	Total.
Rajeshahy, division of undefined extent..	7,46,091	3,21,927	1,44,921	12,12,330
Bhetooriah; do. enlarged	7,12,947	2,33,283	1,66,722	11,12,953
Neldy, do.	2,43,091	71,009	1,01,785	4,15,865
Petty Districts, total 4,16,735 as follows :				
Havillee Serdich, c. near Dacca ...	59,800	16,358	6,847	83,005
Pookeriah	47,829	15,977	5,477	68,540
Ootter Seroop-poor	39,418	14,737	6,324	60,480
Pitladeh	10,781	2,557	2,007	15,346
Bungong	8,121	3,465	1,449	13,036
Basdole and Pultipoor	14,241	3,280	2,497	14,199
Kootwally	6,375	1,306	1,520	9,202
Tuppeh Benodepoor	6,093	1,415	1,115	8,924
Shah Angil, &c	70,038	13,060	12,293	95,393
Bhiterbund	28,382	2,38	1,871	32,937
Armbady	8,520	2,836	1,867	13,224
Ameenabad				2,449
Total...	19,98,213	7,03,309	4,56,362	31,57,884
Serinjammy Mofussil expenses of the whole zemindary for the year...				2,38,973
Net Malgoozary, exclusive of Nuzzérannah to Mutseddies ...				29,19,210

But if any doubts should arise of the actual existence of the like ascertained full and legal funds to answer the equitable demands of Government, at a later period measured on the scale of their utmost extent in Cossim Ali's administration a reference may be made to the report of the sumeeny investigation in 1183. On the truth or accuracy of the original Persian materials forming the basis of this compilation, I knew not the least dependence myself, judging from the situa-

tion and characters generally of the natives employed, as well as from such extracts of their accounts as have fallen fortuitously into my hands ; yet they will probably be deemed conclusive evidence of the fact, of ample existing sources to make good the former greatest dues of the exchequer, by the most powerful supporters of a contrary belief, founded alone on vague opinion or interested information, evidently fallacious. If the constitutional policy of the country, in not admitting the right of any alienations of territory, without the sovereign consent, be acknowledged part, as is incontrovertibly is, of the system of financial jurisprudence, established by our predecessors in Indian dominion two hundred years ago, and invariably adhered to since, until the unfortunate period of contention which gave birth to the scrutiny now referred to, productive of the following loose imperfect abstract statement, if in any respect authentic, of the actual rental of Rajeshahy in its greatest dimensions, exclusive of Baherbund ;

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The whole zemindary is stated to contain 898 mehals or pergunnah divisions, comprehending 16,196 villages, rated ausil or original assessment Rs. 14,18,430

Abwabs established to the end of 1183, in addition. 14,26,284

Courtunny, or unauthorized deduction from the gross receipts 1,19,616

15,45,900

Bazee Zemeen, or lands fraudulently alienated by the zemindar to Brahmins, held for the most part, collusively for her private benefit, and now for the first time in the annals of Hindoostan, discovered without immediate entire resumption, as would have been proper under the necessary constitutional forms of Mogul Government, 4,29,149 begas, at the ordinary valuation of one Rupee for each bega, are worth 4,29,149

Total funds of revenue existing in 1183, being nearly the amount of net Malgoozary paid to the sovereign in 1170..Sicca Rupees. 33,93,479

Zemeen Chakeran, or lands appropriated to the zemindar canon-goes, putwarries, village peons, &c., is a compensation for all charges of mofussil management allowed under the head of Serinjамmy, begas 2,34,690, at one Rupee each, will give nearly the sum of deducted expenses at the end of Cossim Ali's administration 2,34,690

Total gross rental of the Zemindary by the Mustabood of 1183

Rupees. 36,28,169

The observations which naturally occur in reviewing the preceding statement, are ; 1st. In respect to the Ausil, that six lacks of Rupees are deficient of the original rental of 1185, which being little short of the standard valuation of one-third of the whole district, supposes a loss in five years (that is from 1178, when a kind of mustabood was formed under the auspices of the revenue Council at Moorsheadabad, confirming for the most part, the more authoritative investigation of 1168, as already set forth) of the territorial income of four thousand square miles ; an extent of country that could only have been rendered unproductive to the State two different ways, equally inadmissible, being for the same period, altogether exempted from the destructive calamities of the physical or moral world, having as it appears recovered from, if ever in any great degree subject to, the temporary effects of a partial recent famine. The one mode, by desertion of ryots, and consequent dereliction of an uncultivated waste called Plateka, of which the probability is positively denied ; not only because the particulars

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2dly. That the amount of abwabs, with the article of curtunny, exceeds the aggregate of all the former additional assessments on the ansil, in the sum of two lacks of rupees; at the same time, that we are to suppose the original territorial fund, serving as the basis for such profitable increase on the old standard Crown rent, hath lost one-third of its valued extent, which indeed, if true, might make the actual burthen on the remaining lands, intolerably grievous to the people as well as a scandalous reproach to Government, in suffering this openly oppressive exaction, wholly unauthorized, and a daring encroachment on the exclusive prerogative of sovereignty, in levying from the subject what can only be legitimate, under the form of public supply, to answer the exigencies of the State.

3dly. That with respect to the Bazee Zemeen and Chakeran appropriations of the farming land-holders of Bengal, the commissioned officers of the Dewanny, have really had the audacity to avow so much of their fraudulent alienations. Though it cannot be supposed, that in the great Brahmin zemindary jurisdiction of Rajeshahy they have ventured to state the full measure of their illegal grants; yet in the extent acknowledged, we find almost the exact equivalent, as it may probably be, the very identical substance of pretended defalcation in the ansil jumma, however impossible it may be from Hindoo vices of forgery, chicanery, and perjury, refined by priestcraft, to prove the fact by circumstances of time, place, oral or documental testimony, and as such is undoubtedly a proper subject that ought without hesitation, to be wholly resumed. But in all events, the territory thus secretly disposed of in breach of official trust, highly prejudicial to the sovereign rights, involving an act not simply of negative prohibition, and in no one instance openly allowed under the most corrupt delegated administration of the Moguls, in any part of Hindostan; but diametrically contrary to the forms and spirit of the actual constitution, or ancient fundamental laws of India, universally known and invariably adhered to for two centuries past, as the dustoor ul amul customs or written political institutions in finance of that empire from which we derive all formal authority of dominion;—I repeat, this territory will, it is hoped, in conformity to what seems to be the constructive principle of the British Act of Parliament in 1784, be fully restored to those who alone had the rightful power of alienation, as it was almost as criminal in the present occupants to receive, as it was in the donors to bestow, collusive fraudulent benefices.

What are we then to think of the subsequent jumma bundies of this district, reduced in 1180 to an intended gross mokurrery rental of twenty-three lacks of rupees, charged with a Serinjammy incumbrance of three and a half, exclusive of Baherbund? Was it a deficiency in established territorial funds, to answer the usually larger demands of Government? And how or when, could this deficiency be

ascertained, without a record on the Company's voluminous proceedings of the genuine pergunnah divisions, detailed valuation and circumstances of a zemindary, near thirteen thousand square miles in extent—to check the gainful fallacious system of fabricated accounts long since devised by native officers of revenue, and successfully imposed on their foreign rulers, under a presumptuous belief of that indolence, ignorance, or inability, which would naturally induce them to avoid the necessary minute of all enlightened operations in finance, content themselves with general abstracts of the collections made from large undefined portions of the country perhaps wholly unexplored by the superintending eye, and thus ensure concealment of the grossest peculation, by the ordinary arts of penetrating insidious Hindostanny cunning. A landlord indeed, unacquainted with the circumstances, of his estate, the extent and number of farms, nature of the soil, or capacity of the tenantry, to pay an established rent, (the particulars of which, in any authentic roll, never came under his inspection) might well call on a steward of noted chicanery, to state the causes of the prodigious decrease of annual income, arising gradually by imperceptible or permitted embezzlements, in a long course of least suspicious management, the fraudulent earnings of which, enjoyed in habits of yearly return with security, must necessarily give a colour of right as a perquisite of office, or otherwise equally in view of self-interested and unintelligent superficial enquirers. The unfaithful servant would answer with a tale of woe, in describing generally the desertion of the peasants, under a rack-rental of the lands; inclemency of the seasons; the dire effects of inundations, draught, pestilence, or famine;—he would even refer to living witnesses, who had been accustomed to transfer their ideas of vassalage from the actual lord to the unworthy agent-representative, to attest the truth of his assertions; he would involve his accounts, in abstract statements wholly unexplained; and if a detail was positively required, in the knowledge of his superior's ignorance, he might venture to impose a fallacious cartload of particulars, to deter investigation, but most probably he would threaten to throw up the management of the embarrassed affairs of a needy master, thus rendered dependent for immediate support, on a faithless crafty zemindary factor.

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And what have been the means adopted to stop this rapid continued declension of the public revenue, or what are the modes practised and proposed, to ensure payment of the amount of present or future settlements? And have not all these, in every part of the British dominions, proved completely abortive on the fullest experience, not in realizing a fixed moderate rental in fact or form on a lease of years, but even making good a constantly decreasing bundobust, attended with balances of equal magnitude as at any former period annually? Zemindars are undoubtedly in their own persons, or deputies chosen with the approbation of Government, according to the established usage, the wealthiest, most responsible, and in every instance, the worthiest, as they are constitutionally the only eligible subjects throughout the Mogul empire, for managing the sovereign rents; except where an incorrigible propensity to fraud or refractoriness, seconded by dangerous local influence, may render absolute dismissal from office, and all territorial jurisdiction highly expedient. Their wantar, where ascertained, being about ten per cent. on the collections chiefly in land, is a security for defalcation, which no individual in Hindostan, possessing only moveable property, however great may be his stock of wealth, can equal in his offers to the State, in the capacity of simple farmer; and when this appropriated zemindary allowance hath not been otherwise precisely determined, than by a small compensation for actually larger emoluments, as is generally the case in Bengal, there is an additional surety, against the losses of improvident or fraudulent management; nevertheless, in opposition to a system thus evidently advantageous, the commissioned permanent land-holders have frequently been, as they still continue to be, in many places exonerated of their territorial trust and responsibility, while yet in receipt of their full official dues, often superadded to their former undiscovered perquisites, under the newly applied denomination of Moshairah. Temporary

Sic in Orig.

farmers fluctuating uncertain personal riches, perhaps wholly unacquainted with the internal state of the country, strangers to or mistrusted by the ryots, and otherwise unqualified to, superintend the finances, in any stage of administration; have been substituted in the room of the ejected zemindars; retained for themselves a double salary of agency; oppressed the people with new burthensome taxes; and if they did

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not abscond with anticipated receipts, were sure to fall in arrears, at the expiration of their lease, to add a vast accumulation of irrecoverable balances.

Again; hath the evil been in the least moderated, or is there any likelihood of its being so, under the easy prevalent system of selling zemindary rights, when the official occupants, with their sole immediate dependants, are themselves the uncontrolled managers of the Company's revenue? These people have been universally stigmatized for mental incapacity; nor can the charge in general be denied, though there are doubtless many exceptions. It is the common lot, even of those in the highest departments of native Government in Hindostan, to fall under the like imputation; and nothing can prevent the introduction of disorder, with intolerable abuse, in the districts unhappily, yet necessarily subjected to the direct feeble influenced administration of the present depraved race of Mahomedans or Hindus, but the constant virtuous exercise of the sovereign power of the Mogul, where it still exists, by right of conquest or formal efficient representation in the approbation or choice of acting inferior ministers in the capacity of naibs or deputies, who, being alone responsible to the supreme rulers, checked with full intelligence of interior official duties, by a vigilant European superintendence, would execute their trust with fidelity and moderation, on the only principles found effectual in such cases within the limits of eastern despotism, resolved into self-interest, and the dread of instantaneous punishment, with removal. But in zemindary employments, often bestowed according to the customary rule of heritable succession (if no objections occur of a different nature) on helpless women, immured in the zenanas, under the sole domestic guidance of eunuchs, priests or physicians; and on minor children, natural or adopted, entrusted to the care of faithless guardians, the political maxim of Hindostan, authorizing the interference of the Dewanny in filling up the nabut, can never with safety be deviated from; and when neglected, yet to be followed by a public sale of territorial jurisdiction;—what hath it the appearance of, unless it be a trick of State; to encourage the low profligate managers of a nominal landholder, in acts of irregularity and embezzlements, which, however profitable to themselves, must reduce their constituent to indigence, and the necessity of selling the whole or part of an allowed substance for the individual in office, to make up the sums plundered from the public treasury, by interested, irresponsible, though efficient secondary agents. If the pernicious consequences indeed of the system went no farther, perhaps a period of indemnification to the State might arrive, through the mere ascertainment of the value of districts thus disposed of: but the following circumstances, applicable to Rajeshahy in the present year 1193-4, will sufficiently evince the contrary.

This great unwieldy territorial trust, hath long laboured under an unspeakable misfortune in the weak administration of a female Brahminee zemindar, called Ranny Bowanny, and of course of the disreputable worldly order, allowed independent rule within her jurisdiction abroad, though always priest-ridden at home, or a slave, within the walls of her haran, to a set of the most cruel, unprincipled beings, who are alike enemies to their mistress and Government, with the difference that they are the sycophant dependants of the former, but altogether unknown to the latter; whose financial, with annexed judicial powers, they in fact administer uncontrolled; yet she neither received her office in heritable succession, nor as such, could she transmit it under the usual necessary confirmation of a Dewanny sardar, merely as wife to Ramkashan, the former occupant, who died in 1153, and possessed of his riches to pay the largest customary nuzerannah. She finally, on the death of the next appointed landholder, Ragonsant, her son-in-law, in 1163, without issue, when Ramkashan, the actual presumptive heir, was very irregularly adopted, obtained in her own name a grant of the zemindary. Superannuated and infirm, her death hath been for many years back expected; and by some supposed actually to have happened, though concealed. This state of things, naturally produced two opposite factions; the one, adherents to the probable successor, stimulated his endeavours to set aside the old woman, real or personified, and obtain the ostensible management, that they may be enabled to gratify in subordinate turn, their lust of power and plunder. The other, veterans in possession, while labouring to maintain the tottering influence of the Ranny, are deeply interested in effecting the immediate sale of all her zemindary rights, under the precarious tenure of their proper agency; and through favor of

the actual system, the execution of their design is become an operation of the simplest kind. These miscreants have only to alienate secretly as much as possible of the malgoozary lands to brethren Brahmins, and there can be no danger of detection, secured by forgery, with prohibitory rules of interior local investigation; then to extort from the ryots of the poor territorial remains, the most enormous oppressive exactions, exactions at least double the amount authorized or accounted for with the royal exchequer; fall in arrears of revenue, withhold the total collections made, suffer under apparent circumstances of distressed poverty the mortifying hardship, under erroneous British ideas, of the sequestration of sale of a supposed ancient real estate; and thus liquidate fictitious balances by the purchase-money, to the ruin of the land-holder, the loss or discredit of the sovereign, with no other purpose than to provide a public equivalent for private fraudulent defalcations.

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In the first instance, the pergunnah of Otter Serroopper was destined to be sold. It contains 249 square miles in all its dimensions; is wholly detached, being insulated between the districts of Dinagepoor, Rungpoor and Edrackpoor; to the latter of which, independently of its having been formerly so attached, and also a very recent acquisition to Rajeshahy, it might, in point of true financial policy, be deemed an annexation no less eligible than the disbursement of it, must be considered with respect to the other over-grown zemindary. Nevertheless, I believe it will be found to afford the earliest example on the records of Hindostan, for a territory so extensive, and only portion of a great land-holder's jurisdiction, being thus offered to public sale. The value, according to the aasil jumma with towfeer in 1165, when the Ranny's *shattimam* entire, exclusive of six lacks *abwab*, should be rated twenty-four and a half lacks, is stated at rupees 35,950, or an *hustabood*, with improvements to 1178, Rupees 60,480, making part of the total malgoozary of Rajeshahy, then increased to 35 lacks, at the latter valuation nearly of gross annual rent, payable to the Company, charged with a trifling deduction for Serinjammy, though the pergunnah was bought by Deipnarrain, a Calcutta Banyan, for the surplus price paid down of 91,500 rupees, as an equivalent for all zemindary rights, which may be thus reckoned in fee at seven years purchase, where legal interest is twelve per cent. and the tenure somewhat precarious, worth 13,000 rupees per annum to the new possession. On the same political principles influencing the choice of Serroopper, to begin with in the sales intended by liquidation of an enormous balance, accumulated within these last ten years, which being all of equal validity, must be equally proper to be entirely realized; the separated distant pergunnahs of Pitladeh and Poorkereah, might be supposed, would follow next in order; but Rajepoor on the Jellingtree making part, and in the very heart of the division of Rajeshahy proper, was preferred probably with the humane hope of terrifying the Brahmin ministers of the Ranny, to have recourse to their fraudulent treasury, in making good the equitable dues of the sovereign, rather than risk the loss of an old favoured possession, the principal seat of family worship. If such were the motives of selection, the crafty policy of the ruling factions, must have escaped observation. The pergunnah was, of course, suffered to be sold, having been subdivided into 20 different *hoodas* or portions, of indefinite value and extent, according to any authoritative standard, estimate; doubtless from the apprehension of not finding bidders, for the whole united; which, on the aasil jumma of 1135, was rated Rupees 29,137 on *hustabood*, proportioned to the net zemindary revenue entire in 1170, with an increase of three-fourths beyond the original assessment should stand at rather more than 50,000 rupees, but was really put up at a fictitious tuckseem; it intended as toomary rental, of 84,113, and actually fetched, on terms of a future *hustabood* income, to the Company (of Rs. 1,21,898 annually, after deducting 7,742 for a Serinjammy) Rs. 1,67,959 purchase-money of the zemindary rights in fee, worth 24,000 per annum.

Now the greatest disadvantage attending this newly-adopted system of realizing the public revenue, is not the perplexing multiplied charge of European superintendence over the irregular frittered subdivisions of pergunnahs, which, when entire, are too numerous to be known by any recorded English list, even of those composing the district of Rajeshahy; neither is it the evident loss flowing from the destructive mode established in Bengal, of levying proportional

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assessments on the ausil, by variable indefinite zemindary jurisdictions, giving the land-holders, as in two foregoing instances, a latitude to claim deduction from the whole of their malgoozary, even when reduced greatly below the standard of the original Crown rent for such lands as may be sold, valued partially, or actual hustabood, at three times the amount of the ausil jumma; and which might finally enable the occupant now in question, to alienate half her territorial trust, clandestinely purloin a whole year's revenue, yet have funds thus enhanced, by repeated operations of Government, through abwabs, towfeer keffyet, or improved rental, in at least double the present income of the exchequer, to pay off all fraudulently incurred balances; but it is the inevitable certain want of purchasers for any considerable extent of zemindary jurisdiction, that would prove the most ruinous consequences to the Company, in granting, under a delusive idea of their expedient demands of rent, the standard of their legal right, with the properest means of realizing it, a bundobusty lease beyond the usual constitution term of a single year. Perhaps all the current wealth of Hindostan, to be employed in buying up such property, would not be sufficient to liquidate the balances already accumulated within these ten years, which, in Bengal alone may be fairly estimated 80 lacks of rupees; but within the south itself, the population of 30 years serving to enrich the only monied class of people in the country, called Banyans, and willing to throw their cash into the market, would, scarcely suffice, on an average, to make up the revenue arrears of a twelvemonth; yet these people once glutted, and not an individual can be said to remain with the inclination, that could take a whole or broken pergunnah in the Mofussil, on condition of paying any thing beyond the true ordinary malgoozary of Government.

In short, it appears demonstrable, that there hath been, since the acquisition of the Dewanny, an inexcusable, fraudulent, unaccountable defalcation in the net annual rent of the zemindary of Rajeshahy, as due to the exchequer in round numbers of thirteen and a half lack of rupees, or fifteen lacks, inclusive of baberhund; and that there are still existing the most ample funds, immediately and constitutionally forthcoming, to insure the punctual payment of such an addition to the present effective rent-roll. If any doubt should remain of this, the comparative state of inclosed and neighbouring independent districts, will best remove all grounds of scepticism.

ZEMINDARY OF DINAGEPOOR.

Hackikut Jumma Kool, of the Zemindary of the Havillee of the Circar of Pinjerah, now called Dinagepoor, and formerly, with the district of Edrackpoor, constituting the larger territorial jurisdiction of Aurungabad; exhibiting a view of the original and increased assessments under the heads of Ausil Abwab, Keffyet, and Towfeer, levied on all the included lahds, varying in extent or value at different periods, from the Bengal year 1135, at the commencement of Sujah Khan's administration, to 1170, on the expulsion of Cossidi Alli Khan; comprising almost the whole period of the able interior management of Ramnaht, a foreigner from Upper Hindostan, of the caste of Bice or Koyt, and the first of the present race of official land-holders vested by sunnud, in this great sahtimam or Dewanny trust; continued thenceforward, after a hustabood had been formed of the whole district, ascertaining the full dues of the exchequer as collected from the ryots by the zemindar annually, in behalf of the sovereign, until the establishment of the Company's Government in 1172; and subsequently while under the chartered agency of Bydenaht, son successor of the aforementioned original zemindary occupant to the time of his death without issue, about the year 1185, when his only surviving brother Cantoonaht, heir of hue according to the Hindu ordinations, was set aside, and the management bestowed on the present infant land-holder Radanaht, who was irregularly adopted during the last illness or since the demise of her husband, by the widow of the deceased, now acting as a guardian by naib of her own independent choice, unless the members of superior revenue administration have taken on themselves the responsibility of his conduct, in a tacit or avowed approbation of the titular Ranny's appointment. The whole gross and net rental

to be here presented first in the abstract, afterwards rather imperfectly, in the necessary financial detail of Khalsa and Jageer, Chucklabundy, Circarat, and Pergunnatty divisions, may be computed to arise from a territory in all its actual geographical dimensions of 4,119 B. square miles, including, with the area of Dinagepoor, Proper Calligong and Bajahow, composed of Undooah and Barbella pergunnahs, 600 square miles more to be taken from the district of Gorahgaut, as described by Rennell, in lieu of what is called a seven anna, or so many sixteenth shares; but in fact, nearer one-half of this mutilated Chucklah divided with the petty zemindar of Edrackpoor.

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Abstract of the Jumma Kaumil or complete hustabood of the whole zemindary, in 1168 A. B. consisting of whole and broken pergunnahs, 121, dependent on the Khalsa or Jageer departments, valued in the gross original with increased assessments, involving the largest collections ever authorized or made on the proper account of the State, annually, sicca Rupees 29,10,885; from which, deducting Serinjammy mofussil expenses, found to be 2,66,152, inclusive of the zemindar's full allowance of muscoorat, &c., there remained 26,44,733 net rental;—as set forth in the following analytic scheme, agreeable to the sheristah or forms of the imperial Exchequer of Bengal, shewing, in chronological arrangement, the component parts of that aggregate revenue; subdivided in the first instance into

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1st. Malgoozary, or old established assessment, under the authority of Government, prior to the year 1168, including ausil abwabs and towfeer on the Khalsa and Jageer lands of the whole district ... Rs. 12,49,816. | 2nd. Keffyet, or profitable improvement on the same territorial funds, as discovered on the hustabood of 1188, secretly collected by the zemindar, by improper extension or distribution of abwabs, or otherwise, in the form of increased rents; Rs. 13,94,917 now resumed. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Malgoozary collected as the basis of total revenue, with the keffyet from the official land-holder Ramnaht, in five divisions, under superintendence of so many different Amildars; according to the following particulars:—

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| 1st. Ausil jumma toomary of Jaffier Khan, as collected by Suja Khan, in 1135, and forming in the same year, exclusive of Khasnoveessy, with arbitrary exactions of Nuzzerannah, the entire Crown rent of the district; originally Khalsa and Jageer Perg. 99, Rs. 5,06,431. | 3rd Abwabs established on the ausil of the khalsa portion of territory, and consolidated therewith, prior to the year 1168, as follows: |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|

1st. Khasnoveessy to	
1726 A. D.	15,593
2. Nuzzerh Mokrurery...	80,451
3. Zer. Mathoot	13,422
4. Mathoot Feelkhanneh.	30,671
5. Fonjedarry Abwab Gt.	12,760
6. Ghout Meerhattah ...	1,05,192
7. Alauk & Khesht Gdur.	23,781
8. Nuzzerh Mansoorgunja	55,095

Annexations thenceforward, to the year 1168 and subsequently. } 22=2,48,002

Total Ausil jumma of Dinagepoor in 1168, and ever since comprised in the Chuklahs of Gorahgaut and Akbernagur, as distributed into Khalsa ... 6,03,092
and Jageer... 1,46,341

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Total Abwab to 1168. Rs. 3,36,965

Muscoorat or Dustoor of the zemindar, &c., included in the Serinjammy, having been deducted; viz.:

1. Nancar, &c., to the landholder	5,397
2. Neem tucky canongoes ...	2,831
3. Moocuddemy chief village	3,422
4. Roozinadaran	241
5. Aymakdaran	397
6. Paikan village pikes ...	4,741
7. Rahberan escort guides ...	800

Total Sa. Rs... 17,834

- 2nd. Towfeer profitable increase on the jageer lands, from the earliest assignments, gradually increasing to the year 1165, and subsequently to 1168; in all Rupees 1,58,418 inclusive of Serf 26,340.

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Considerable as the keffyet or profitable increase stated at Rs. 13,94,917, inclusive of Rs. 92,285, under the denomination of serf may seem, when thus raised at once by a single operation, on the foundation of a malgozary, as before set forth, of rather lesser amount; yet it by no means equals the advantage comparatively of a similar husbandry investigation, carried on much about the same time and afterwards throughout the Company's zemindary of Calcutta, completed under the auspices of Mr. Verelst; and if it exceeds the profits in like manner, derived from a scrutiny into the actual mofussil collections of the laud-holder of Burdwan; it should be remembered, that in this district, under an erroneous though natural idea of constitutional right in the mind of an European, upwards of five lacks of begas, Bazee Zemeen or fraudulent alienations of ground, after having been discovered, were not entirely resumed as they ought, and must have been, according to the established customary laws of the country, within any Mussulman jurisdiction; but were simply assessed for a half a rupee each bega, being only about one-fourth of the real produce, annually to Government; that the whole muscoorat, nancar, &c., constituting the entire right of the zemindar, amounting to near 1,80,000, was still, in fact, continued to his family, by the favourable leasehold of what hath been called Dewry land; at the same time, that a full compensation had been made to himself, for the supposed resumption of it, under the head of Moshaireh, and that Burdwan be a fifth larger than Dinagepoor in extent; yet the still greater proportion of rent paid by the former, after the utmost improvement of the latter, leaves a suspicion that the original valuation of the one, was beyond measure higher, probably, because more fully explored than the other; nevertheless, the keffyet here stated and included in the settlement of 1169, was deemed too great for public discovery or profit, when M. R. Khan took charge of the Dewanny in 1172; for without any communication of particular reasons assigned, or possible grounds of remission, unless in the corrupt example of his predecessor Nundcomar, during the two preceding years administration, he at once arbitrarily reduced the amount to be in future collected as part of the annual jumabundy, to Rs. 5,76,324, making the whole net rental of the zemindary no more than Rs. 18,26,140; and from this even, something appears to have been deducted, besides the dismemberment of Cantoonaagur, stated only at Rs. 7,329:—This total revenue however, continued nearly at the same standard, to the year 1178, and is detailed with the aasil in all the pergunnah divisions on the district, in the following Table.

PARTICULARS of the Jumma of the Zemindary of Dinagepoor—Continued.

Chucklahs, Circars and Pergunnahs.	Ausil Jumma of 1135.	Jumma Bundobusty, 1172.	Chucklahs, Circars and Pergunnahs.	Ausil Jumma of 1135.	Jumma Bundobusty, 1172.
Chuck Gorahgaunt brought over.	3,83,204	11,53,443	101. Chuck Gorahgaunt brought over	6,13,709	15,64,417
75. Annexation to 1770 .. 1,51,833			Chuck Akbernagar .. 82,444		
Circar Gorahgaunt :			Circar Peshchun.		
Pergs. Andher .. 13,284		13,621	Since annexed, as follows, to		
K. Amldhoonah .. 22,287		37,663	Jennetabad Circar :		
Arshidpoor .. 788		656	(Auterah .. 2,577		
Battasun .. 12,363		38,496	Berstahl .. 8,432		
Berbella .. 21,385		65,175	Batore .. 340		
Kurry Carry Auhdeh. 2,256		6,850	Sharadpoor .. 1,692		
(Allvong .. 292			Dekadgong .. 1,762		
Choorkny .. 1,239	K*	7,403	Dekeriah .. 1,638		
Bagdur .. 3,961			13. Schal .. 851		
2. 2,36,688			Kootwally .. 3,526		
Circar Pinjera .. 2,701		4,062	Bary Mujdehet .. 91	R	66,584
Circar Kismut .. 1,116		1,301	Tannah Ankras .. 166		
Circar Bazoohny .. 1,116			Peshchun Micka .. 1,046		21,215
Barbeckpoor (Girha, &c.) .. 2,30,505			Achore .. 9,072		9,148
Total Chuck Gorahgaunt .. 6,13,709			Bermowty .. 2,630		
Chuck Akbernagar ..			Andambr .. 33,821		
Circar Tajepoor, A B. 1135			1 K Akberabad .. 2,342		7,540
Pergs. Bergong .. 4,821		14,413	Barbeckabad .. 4,620		
Dochut .. 11,273		52,736			40,783
Mekoon .. 21,169		40,218	Total originally 1135 .. 1,23,227		
Sujahungur .. 5,474		16,121	Annexations to 1170		
Bingut .. 1,332		9,792	Pergs. Circar Tajepoor :		
Booky .. 532			(Chappertahl .. 10,061		16,169
47,600			Puttehpoo .. 3,236		
Circar Jennetabad ..			Shahpoor .. 1,981	B	20,716
Buluyo .. 2,190		21,550	Ko-sargong .. 1,443		
Berary Pinjerah .. 861	C K	5,689	Mahmagur .. 419		
Dohnor .. 2,468			121 Pergs .. 17,230		1,40,457
Mahynagar .. 2,286			Add expenses of the village of Rad-		7,54,106
Mallygong .. 3,002			danagar 201 Rs. before deducted		
Melady Mat .. 5,649	C B	30,447	from Gungo Malsimany Circar		
Nahut .. 3,451			Barbeck, Chuck. Gorahgaunt, which		
Remonty .. 2,592		3,127	with fractions make.		
Kehngur .. 2,042		27,122	Kool Jumma Mal in 1172 .. 17,05,786		
Bazkokerah .. 3,908	C K		Sayer Gungu Hauts, or markets, do. .. 16,845		
16. 76,036			Sorf or Batta, about 670 Ct. on the preeg. sums .. 1,03,509		
K. Shikapoor .. 6,267		11,252	Total Sa. Rs ... 18,26,140		
Circar Andimoor .. 121			NOTE.		
K Akberabad .. 82,444			D. Pergs supposed to be included under that of Doorah		
40. 40,000; particulars as follows :		15,64,417	in the Kool Jumma.		
.. .. . forward.			R. Do supposed part of the modern district of Rajanagar.		
			B. Do. do. do. Bowal Carry.		
			C. Do. do. do. Comargha.		
			K* Do. do. do. ten annas of Kurry Barry.		
			H. Do. do. do. of the pergunnah of Mosseda.		
			C. K. Supposed to be included in Chabund Kotencel.		
			B. Do. do. to be Chabund Benim.		
			K. P. Do. to be included with part of Kashyipoor.		
			T. K. Do. to be afore of the part of Cassimpoor.		

By the five years settlement, which took place in 1179, the Bundobusty Jumma Kool of this Zemindary was to be improved gradually at the expiration of the lease to Rupees 19,43,242, including an increase of 1,03,512 on the preceding year's revenue, after deducting 21,923 rupees under the head of Sayer, Chicuntah, &c., deemed unlawful or improper assessments : But this rental was so far from being realized, that in 1183 an annual remission for the whole period was allowed of, amounting ultimately to Rupees 4,82,798, which diminished the gross stipulated malgoozary to 14,60,444 rupees, burthened with mofussils, Serinjanny, charges of zemindary, native cutcherry and foujedarry, to the amount of 2,84,940 ; and consequently reduced the net effective

dues of the exchequer to Rupees 11,75,504, attended with yearly balances in the actual receipt, at the same standard nearly as formerly; yet neither the nature, causes, or particulars of this second decrease in the established income of the district, have been explained or shown, in any detailed statement of territorial subdivisions, more than was done to account for the prior larger defalcation of Mr. R. Khan. Even the imperfect information that might have been derived from the recent aumeeny investigation, if extended to this jurisdiction, are wanting to trace the alienations, and detect the embezzlements of native administration. It seems however, probable, that six or eight lacks of begas of ground, yielding a rent of as many rupees annually, would still be found under the fraudulent head of Bazee Zemeen, to answer present exigencies of Government, in like manner as they were undoubtedly made to do, formerly at least, until the expulsion of Cossim Alli, under the description of *malgoozary* land. At the same time, it is natural to suppose, that large tracts of country have also been turned into pasture, wholly unproductive to the State, though highly beneficial to Hindoo inhabitants; or suffered to run entirely waste, from the habitual indolence of a people, of the fewest possible wants, satisfied with a bare subsistence individually for themselves, when the necessary demands of the sovereign do not impel them to greater exertions of industry. However this may be, the rent-roll of 1183 continued to be the inadequate standard of assessment until 1188, and thenceforward; when without any local improvements specified, two lacks of rupees were nominally, but not effectively added to the jumma;—so that fourteen lacks clear of charges, may still be considered the ascertainable defalcation, easily and equitably to be recovered annually to the exchequer from this district, in addition to its present revenue; though by a mistake in the abstract statement of the comparative analysis of the soubah, already presented, in substituting the bundobust of 1172 for that of 1170, the amount recoverable would seem no more than eight lacks of rupees.

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ZEMINDARY OF BEERBHOOM.

Ausil Jumma Toomary, with abwabs and keffyet, established throughout this zemindary in its several financial subdivisions, from the Bengal year 1135, when regularly assessed by Sujah Khan; after having been originally formed and bestowed by his predecessors Jaffier, according to the usual tenure of Hindostanny land-holders, in favour of Asidsullah, the first of the present Patan race of official occupants, vested by formal Dewanny Sunnud in this single territorial trust, comprehending in all its actual dimensions 3,858 British square miles; continued thenceforward, under the refractory management of Bedia ul Zeman, son and successor of the aforementioned Mussulman zemindar, until 1168; when the whole district was properly subjected to the established Government of Sujah, and its improved rental ascertained, by a complete authoritative hustabood investigation; and on his death about the year 1177, assigned in charge to his elder, only legitimate son Assid Zeman Khan, who dying in 1184, having issue a daughter, it was finally bestowed, contrary to the rule of succession, observed in granting the *Eahtimams* of Rajeshahy and Dinagepoor, on Bahadur Zeman Khan, half brother to the preceding land-holder, and whose son hath since strengthened a customary claim to the official inheritance by Sunnud, when no public objections occur in perhaps forcibly marrying the sole heiress of the deceased.

Zemindary
of Beerbhoom.

Chucks. and Pergunnahs.	Circars.	Jumma Toomary 1135.	Chucks and Pergunnahs.	Circars.	Jumma Toomary 1135.
Chuck. Moorshedabad: Pgs.			Chuck. Moorshe- } brot. over	...	2,59,609
Akbershabhy...	Shereefabad.	24,176	dabad to 1172 ...		
Barbeksing K.	do	38,823	Chuck. Byrdwan 1135:		
Bherkondah K.	do	19,737	Perg. Beerbhoom...	21,765	
Kootalpoor ...	do	16,796	Seinbhoom ...	46,016	
Mulessir K ...	Audimber.	78,656	Sherigurrah ...	7,687	
Seroopsing ...	do	55,171	Kuttanga ...	10,763	
Shahzaapoor			Zien Augul ...	26,923	
Keringong.	do	3,776	Azmut shaky...	1,528	
Koownportab K	do	1,622	Muzeeffershaky.	3,352	
Kenher Joar			24 Perg. Total zemindary		
Mhola K ...	do	2,012	in 1135 and to		
Rassoolpoor K	do	1,298	1172		
Futthpoor K.	do	406	of which, Ausil		
Pehlyal K. ...	do	176	3,71,137, and Tow-		
Mhelund K ...	Shereefabad.	1,958	feer... 6,508 Rs.)		
Plassey K. ...	Satgong.	4,126	Abwabs to 1725, A. D.		
Dhawak K. ...	Audimber.		11 ¹ st. Khasnoveessy 3,942		
			2d. ChontMahratta 63,780		
			3d. Zer Mat hoot... 500		
		2,487,714		68,222	
Shah Se- } limpoor 9,862 } Kehrgong 800 } Kinker Joar M. } Towfeer 195. }	Shereefabad.	...	Keffyet Hustakood in 1768		
	do	...	A. D.	8,96,275	
	Audimber.	...	Total gross Rental in 1168 and 1172...		13,42,143
	...	10,857	Deduct Serinjammy (Muscoorat only		
			3,120)		26,713
Carried over.	...	2,59,609	Total Malgoozary of the Zem.	Sa. Rs.	13,15,430

The circumstances of this zemindary, have already been more particularly set forth in the comparative analysis of the soubah; where it appears, that only one-third of the area of the district, in its present extent, was regularly assessed to Government, and bore the whole of the Ausil Jumma with abwabs to the amount of 4,45,867 rupees. The remaining two-thirds proportion of territory (supposed to have been for the most part bestowed in small military grants for defence of the frontiers, or secretly wrested from the neighbouring, and then independent rajahy of south Behar and Mongur) were composed of the pergunnahs Roonhy, Kohky and Selvor, Sarhaut, Gotby, Junturra, Paunraw, Akerah, Ceeryah, Couhurt, Bellputta, Buharrow, Noney, and Malarpore. These, though hilly, woody, and thinly inhabited, yet having the advantage of a very considerable river, the Adji running the whole length, and affording easy transportation for the luxuriant produce of the bordering valleys, may fairly be concluded equal in value originally to the other lesser portion; and it is on the aggregate rental of both these unequal divisions of country, that the keffyet of Cossim Ali in 1168, thus properly reducible to little more than 4 lacks of rupees, ought in propriety to be calculated. As it is however, this last profitable increase must be stated at double the sum of the ancient assessment, distributed rateably among the several pergunnahs of standard valuation, ascertained by records of the khalsa. Then in 1172, the amount is suddenly and arbitrarily, without any reasons assigned, to be diminished to 381,107 rupees, included in a revenue of eight lacks for the zemindary entire; though there are sufficient grounds for belief, that thirteen lacks were, in the same period, and for some

years afterwards, actually collected; and finally, in 1183, we are to admit the extraordinary, unaccountable reduction of all the sources of public income throughout Beerbhoom, to 5,31,321, charged with an incumbance of Moshairah to the land-holder, Cutcherry Foujedarry expenses, rated together at 1,73,531 rupees; when even the aumeeny investigation carried on at the same time, furnishes a malgoozary fund of Rupees 11,44,825, Bazee Zemēen 1,08,771 begas; besides 1,27,117 begas; more chakeran appropriations for the maintenance of 9,784 tannahdars or militia men; yielding at least unitedly, the means of answering present exigencies, if they can be limited to the utmost demands of the preceding Government. It is true indeed, that from the first fund herein stated, 4,11,613 rupees, are deducted as lost in Plateka or deserted lands, and if any credit were due to the result of such an enquiry, it might be supposed, that the natives employed (unskilled in the necessary process of agriculture) mistook all the fields in yearly fallow throughout the district, for perpetual absolute waste; but it would be curious to see the particulars of Bazee Zemeen, usually bestowed under the influence of Hindoo superstition, in a Mussulman zemindary. In a word, though the net actual revenue of Beerbhoom was increased by an addition of 80,000 rupees in 1188, to about four and a half lacks; yet still in 1190, and subsequently, we must reckon an annual defalcation of upwards of eight lacks of rupees, from the rightful standard of the exchequer dues, highly proper as expedient; henceforth to be realized.

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FOUJEDARRY OF PURNEAH.

This Frontier Military Province, consisting at least of as many zemindaries as there are pergunnahs to be found within its present square dimensions of 5,119 British miles, was always during the Mahomedan Government under the united, almost despotic rule of a Mussulman Foujedar, acting formerly in subordination to the Soubahdar; but in his financial capacity of Amildar or Intendant, possessing the greater part of the lands in jageer, for the maintenance of himself and troops, with only a very inconsiderable portion of khalsa territory, under the pergunnah denomination of Seerpoor Dulmalpoor. He was in a manner, wholly independent of the imperial Dewan of Bengal, and of course rendered no account of any new acquisition of revenue, whether proceeding from agricultural improvements, extension of country, or increased assessment, when all the surplus income so acquired, might be received into his proper coffers.

Foujedarry
of Purneah.

Seyf Khan is the first and most famous of the provincial rulers of this district, on modern record. He governed with great ability for thirty years, until his death in 1159, A. B. under the successive viceregalities of Jaffier Sujah and Aliverdi; extended by conquest in 1139, the limits of jurisdiction, one-third of its actual superficial contents towards Bahai, beyond the former channel of the Cossah; added an equal portion of productive territory to the old pergunnah divisions of Purneah, on the side of Morung, and improved the income of the whole, to an annual rental of eighteen lacks of rupees;—yet the names, numbers, and valuation of farms, assessed for the ancient Crown, rent, underwent no alteration, and were even so continued, during the succeeding administration of Soulet Jung, nephew of Aliverdi; with a few general abwabs in addition; as exhibited in the following Table of original and increased revenue, to the revolution in 1757.

Pergs. Chuck. Akbernagur.	Circars.	Ausil Jumma, 1135.	Pergs. Chuck. Akbernagur.	Circars.	Ausil Jumma, 1135.
			Brought up ...	...	1,45,009
Perg. Asjek ...	Purneah	11,288	Perg. Hayillee Purneah ...	Purneah	62,375
Supoor Dulmapoor ...	Do.	13,995	Kuttear ...	Do.	17,788
Sultanpopr ...	Do.	8,073	Kudwah ...	Do.	28,130
Soorjapoor ...	Tajepoor	38,484	Kohlrash ...	Tajepoor	11,438
Havillee Tajepoor ...	Do.	22,266	Bhobura ...	Do.	4,461
Bahadurpoor ...	Do.	4,468	Gopalnagar ...	Do.	1,651
Kumarypoor ...	Do.	15,231	Khasudan ...	Do.	3,420
Badore ...	Do.	9,741	Bundole ...	Do.	2,655
Akbushahy ...	Do.	11,617	Babin ...	Do.	1,024
Delawurpoor ...	Do.	9,790	Melinagar ...	Do.	989
		1,45,009	Of which, Total in 1135... Rs. ...		2,78,940
			Khalsa 98,664, Jageer 1,80,276 Rs.		
Pergs. Chuck. Akbernagur.	Circars.	Jumma Toomary, 1135.	Chuck. Akbernagur.	Circars.	Ausil Jumma.
			Brought up annexation. 56,566	Tot. Foujedary.	2,78,940
Total, Foujedarry, in 1135. } Rs. 2,78,940			Perg. Kudwah K 766	Purneah. }	
			Kuttear K. 1,635	Do. }	65,280
			Asjek K. 2,799	Do. }	
			Sarpoor Dulmalpr. 3,470	Do. }	
Annexations since, to 1164 & 1172.			26 Pergs. Total Ausil Jumma to 1172 Rs.		3,44,229
			ABWABS to 1755.		
Perg { Bodeo Gangat K 3,000	Andimber		1. Khas Noveessy... 2,373		
1. Chuck. Delawury 937	Do.		2. Zor Mat Hout... 256		
1. Guriah Tot. Jugg. Ba. 4,226	Jannatabad		3. Foujedarry Abwal 2,90,451		3,17,098
1. Bodeo K. 2,877	Tajepoor		4. Clout Mahratta 24,018		
6. Bahadurpoor K. 1,105	Do.				
1. Kumarypoor K. 3,790	Do.				
1. Belhura or Sehra 18,754	Do.				
1. Bhogwan ... 1,284	Do.				
1. Delawupoor K. 17,430	Do.				
1. Badore K ... 2,411	Do.				
1. Begoor ... 652	Do.				
			Total Jumma, Ausil and Abwab, to 1168 & 1172 ...		6,61,327
			Mus-coons. { 1. Nanker 1,042		
			Paikan 818.		
			2. Num. { 263, Moc-	Khera 842 }	2,236
			Tucky. { cudy. 728		
Carried up ... 56,566				Net Rs...	6,59,091

But the Aasil of this rental, exhibited no more than the standard valuation of the great northern pergunnahs of Soorjapoor, Seerjapoor, Sultanpoor, and Havillee of Purneah, according to their old confined boundaries on this side of Morung, with entire exclusion of Tera Kahedehs; still nearer the greater Thibetian Hills; and the third proportionate part of the whole Foujedarry in its present extent, dismembered from the Circar of Mongeer in Soubah. Behar is not even mentioned in the original rent-roll of Bengal, nor otherwise than loosely deducted from the Jumma Toomary of Behar, under the ancient pergunnah denomination of Derhempoor, at the vague estimation of 40,000 Rupees; yet this last acquired great division of Purneah, beyond the former channel of the Cossah, including Goondwarrah, Bowannypoor, Bunagur, Naptpoor, and Dupphore, stood rated in the accounts of the district, still adjusted to fussillee year, beginning in the month of September, different from that of Bengal, which commenceth in April, at the established assessment of 3,55,773, though it is doubtful whether a proportion of the Foujedarry Abwab originally imposed by Seyf Khan, and consolidated with the other funds of the public exchequer in the administration of Sujah Khan, may not form part of the jumma here stated. However this may be, it was well known that the province entirely yielded, at least double its valued rent; thus enhanced to about ten lacks of rupees; and therefore in 1168, after quashing the rebellion of Shouket Jung, or Khadem Hussin Khan, who had usurped the Foujedarry, succession on the death of Soulet Jung, the former occupant, Cossim Alli completed a regular hustabood of the whole district, which produced a kaffyet of Rupees, 14,72,845, on a net malgoozary of 4,72,559, after deducting a Serinjammy of 1,64,010; though the profitable increase more properly, should be stated at no more than 9,30,541, on foundation of the prior established rental;—forming in all, a gross provincial income of 21,09,415 rupees; according to the following statement.

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Foujedarry of Purneah.—Jumma Kaumil, or complete Assessment of the Province of Purneah in 1168, A. B. in its several pergunnahs, generally under an equal number of zemindars, whose names, being the actual occupants in 1190, are, together with the Ausil Jummas, particularly specified.

SOUBAHS., CHUCKS., CIRCARS AND PERGUNNAHS.		ZEMINDARS IN 1190.		Ausil Jumma 1168.	Net Mal- gootary 1168.	Serin- jammy Charges Deducted.	Gross Has- tabood Jumma 1168.
Soubah, Bengal, Chuck., Akber- nagur. Circar Purneah.							
3 Perg.	Haville Purneah ...	Ranny Eindenanny ...	...	62,375	2,61,953	22,776	2,84,729
	Sultanpoor ...	... Succeeded to ...	...	8,074	77,906	6,796	84,709
	Surypoor, Dulmal- poor ...	Eindu. Narrain ...	...	17,466	1,93,629	17,096	2,13,725
12.	Kuttehar ...	... Do. ...	...	19,425	39,732	2,560	42,292
3	Kudwah ...	Chundu Narrain ...	...	28,896	61,519	4,627	66,146
	Asjeh ...	Hir Lol ...	...	14,088	47,816	3,598	51,414
	Terah, Katudoh ...	Doolar Chund ...	...	...	14,902	1,288	16,190
Circar Tejpoor.							
Perg.	Haville Tejpoor ...	Goornaht and Sennaht ...	...	22,266	1,36,683	10,283	1,46,966
	Badore ...	Azim-ullah and Akaillah ...	...	12,155	1,45,107	10,920	1,56,027
	Kolrah ...	Keerut Chund ...	...	11,458	55,394	4,165	59,559
	Kumarypoor ...	Ranny Einder Ranny ...	...	19,075	46,475	3,493	49,968
9.	Delawurpoor ...	Bowanny Persaud ...	...	27,220	54,542	3,781	58,323
	Soorjapoor ...	Fakku u'dun Hussein ...	...	38,484	3,17,792	27,632	3,45,424
	Bhohurra ...	Lokinah ...	...	18,754	26,527	1,995	28,522
	Bahadurpoor ...	Chimun Lol ...	...	53,574	2,321	230	2,551
	Dewrah Khowaspoor ...	Maldhoo Sing ...	...	3,420	3,000	601	3,601
Soubah Behar.							
Circar Mongeer.							
5.	{ Gooudivarrach ... }	Mahdoo Sing ...	...	1,53,719	1,54,357	11,613	1,65,970
	{ Bowannypoor ... }			59,285	59,605	4,480	64,085
	{ Bernager Gorary ... }			90,573	91,019	6,846	97,865
	{ Nahtpoor ... }	Ranny Einder Ranny ...	...	52,196	52,439	3,941	5,380
	{ Dhepper ... }	Kavil Nyon ...	...	...	36,250	2,430	38,680
Sayer Mhals to both Soubahs...				6,64,503	18,81,968	1,51,151	20,33,119
	{ Ahingunje, &c. ... }	Ranny Einder Ranny ...	...	14,494	38,310	3,750	42,060
	{ Nekhas, &c. ... }			6,319	9,230	2,115	11,345
	{ Kazaij ... }			...	10,875	2,723	13,598
5.	Nurgainpoor Gurryah...	Madhoo Sing ...	...	4,326	2,724	2,105	4,829
	Seracumary village ...	Bydinaht ...	...	4,461	1,455	1,216	2,671
	Runnah Murtazapoor ...	Ranny Einder Ranny ...	...	3,000	417	425	842
	Mucanhercheke ...			2,899	290	381	671
	Gola Nabubgunje ...			...	136	144	280
31 Pergs.							
Total Jumma Kaumil, Sa. Rs. ...				7,00,002	19,45,405	1,64,010	21,09,415
Serinjammy charges deducted, being generally about 23 per cent. on the Ausil, or about 7½ per cent. on the Hashtabood Jumma, detailed as follows:							
* The numbers and Ausil valuation of these Mhals, may not be correct in detail, though nearly so in the total.		{ 1. Nancar to the Zemindars, Canongoes, and Moccuddems ...			74,184	1,64,010	
		{ 2. Sebun'y, or garrison troops chiefly in Jelalgur ...			56,071		
		{ 3. Salianch and Roozinadaran yearly and daily charity ...			33,805		
Total Net Malgootary due to the Khalsa ...				Sa. Rs...	19,45,405		

The circumstances and changes in the administration of the finances of this province, merit the more particular attention, as they illustrate one of the grand principles of the original Mogul institutions, and may be useful in tracing some of the most enormous abuses of the present system to their primitive causes, through the indolence, ignorance, or depravity of natives entrusted with uncontrolled executive management. It was the great object of Akber's policy, as it hath been of every wise enlightened ruler of Hindostanny dominion, to secure the ease and natural rights of the ryots or peasantry (including in this

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class of useful subjects almost the whole Hindostaci) against the oppressions of their superiors, whether acting as representatives of former petty chieftains of the same nation, superseded in power, and forced to obey the more enlarged equitable laws of the Mussulman conqueror, or in the chain of official employments, linking the two extremes of eastern despotism under the subordinate denominations of Soubahdarry, Foujedarry, Amildarry, Zemindary, Cowdraphy, Taloodarry, and Moccudemian intermediate Agents paid by Government. The fundamental maxim that limited the sovereign's demand of rent from husbandmen to the rebba, or fourth of the gross yearly produce of his farms, was liberal and humane; while the established or prescriptive rule which allotted the remaining three-fourths to the latter, with perpetual occupancy of the lands in terms, and excellent though indefinite form, of a Pottah leasehold, gave him in fact a property in the soil, and a share in the fruits of his own labour, rarely enjoyed in countries of European freedom, though there for the most part subjects; and here alone, the prince must be considered as vested with all proprietary immediate right of territory; but the native corrupt slothful Dewanny Superintendents of Bengal, seldom or ever positively ascertained the actual condition of the ryots, or how far their privileges have been secured against encroachment. Accordingly, in the very few, though comparatively great zemindary districts, which have been subject to proper husbandhood investigations, no question was ever made of such unlawful exactions, as might have been imposed by inferior Agents. The principal farming land-holders clandestine profits, alone were the objects of enquiry, as forming part, when within the rebba of the legal dues of the exchequer, and the silence of the lower tenantry on the subject of any causes of complaint was interpreted, as a negative proof, that none existed. In the military provinces on the other hand, and particularly this of Purneah, the financial operations of the State, in discovering the genuine collections made throughout the country, descended no farther than the foujedary, who could reckon many zemindaries within the circle of his jurisdiction; and it was only the private profits or public defalcation of Salut Jung, and his predecessor Seyf Khan, that were realized; as before stated, under the denomination of Keffyet to the royal treasury.

In like manner, the wanton exercise of native chicanery, in taking advantage of the presumed ignorance of rulers, is here forcibly exemplified, and discovers the great secret of Hindostanny financiers in enriching themselves by defrauding Government, to depend chiefly on the simple manoeuvre of assuming the net bundobust of one year, after deduction of ordinary charges, as the foundation or gross settlement of the next, to introduce the same necessary Serinjammy expenses a second time for subtraction; to repeat the operation again and again, (or if bound

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expedient to acquire public credit) to resume the fictitious expenditure of a former year, and boldly state it as an improvement of the ancient revenue, always sure of escaping detection from a total want of any standard of comparison to be referred to by their Comptrollers, shewing either the utmost or the proper dues of the exchequer, or of being ultimately indemnified, in the easy mode of incurring and procuring a remission of annual balances. Thus in 1171, Nuncomar reduced the not ascertained malgoozary of the province, stated 3 years before at 19,45,405 rupees to 17,88,174, by re-introducing of allowed mofussil charges. The succeeding ministry in 1172, on the Company's acquisition of the Dewanny, assume nevertheless, this last diminished jumma clear of expense, as the basis of their gross settlement then concluded; but not content with the surreptitious new Serinjammy deductions of their predecessors, they state considerably more than the aggregate of the whole before admitted of, and giving themselves credit for the amount, being in all 3,65,637 rupees, reduce the actual net bundobust of the year, to 14,22,536 rupees. In 1173, it seemed necessary to screen a conscious delinquent agency under favour of apparent improvement of the finances, by a pretended arbitrary increase throughout the soubah of more than 11 lacks; of this 1,25,500 fell to the share of Purneah, which, with a diminution of about two thousand rupees in the fraudulently accumulated expenditure, raised the net effective demand of that year to 15,50,273, or the gross revenue to nearly the assumed standard of the proper original hustabood malgoozary; but on the annual adjustment of accounts, ample indemnification was taken for the nominal additional income by a real defalcation of 2,08,764, in the usual mode of incurred, and for the most part irrecoverable balances, of which 74,760 rupees were formerly given up, on the plea of valid excuses for such remission. Again in 1175, when a very able upright covenanted servant of the family was deputed to investigate the state of the country, though his intelligence might not have been sufficiently good to detect fallacious charges, nor his influence great enough, if otherwise to bring the fictitious surplus to public credit; yet he discovered that a total collection was made from the zemindars in the name of Government, amounting to 21,35,387 rupees, inclusive of it, if true, an exaction of 1,83,610, under the denomination of Serf-sicca, and which, though stated to have been at this time imposed with the sanction of the British Supervisor, may with almost certainty of truth, be considered of prior establishment. However this may be a favourable report of the discovery made, must have been the immediate cause perhaps of his recall, as well as of the increased net settlement of the year, now raised to 17,31,007 rupees. Notwithstanding all this, in the succeeding bundobust of 1176, the effective demand of the exchequer was reduced suddenly to 13,42,000, probably on the plea of the famine which then began to be felt, if not by a new repetition of the whole Serinjammy deduction. To conclude; the history of native management in 1178, the gross jumma bundy rated at 14,00,517, with only an incumbrance of 1,82,977, left a clear income expected to be forthcoming, 12,17,540 rupees; and if under these successive fluctuations, it were asked on what principle or intelligence they were brought about, no one can controvert the fact, that they were the mere slight of hand tricks of a crafty mutseddy, corruptly subservient to the chicanery of his master, who himself was in all probability, profoundly ignorant of every local circumstances that ought to influence a change, or entirely regardless of the measure of public

receipts, provided there was no diminution in the standard of what came into his private coffers by barefaced speculation.

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If in 1183-4, within the period of immediate British superintendence (and ever since, with very little variation, to the present time) the net yearly settlement falleth rather short of eight lacks of rupees, after deducting about 1,36,000 for zemindary, with other ordinary mofussil charges; what is this to be attributed to, unless we admit the baleful influence of the corrupt fallacious system of finance, adopted and persevered in as the true, under the sole interested guidance of faithless native agents? For here again, the cotemporary aumeeny investigation furnishes the most ample local resources, in making good the greatest ancient revenue from an exhibited rental of malgoozary lands, amounting to 19,09,214 rupees and Bazee Zemeen 6,45,430 begas, with 89,477 more as chakeran; although constituting a fund, on the most moderate scale, of about 26 lacks of rupees annually forthcoming from 5,350 villages, distributed into 450 mehals or farms, into which the whole district is supposed to be divided. From this total indeed, a plateka, involving a loss of 4,96,198 rupees in rated deserted territory, ought to be deducted, if there were any assurance that a distinction had or could have been made under such description, between absolute unproductive wastes (the natural consequence in India, of lessened proper demands of the State) and of such fields as lay in fallow, or were turned into those rich pastures with which Purneah abounds, more profitable to the husbandman than arable ground, though negligently overlooked by the present sovereign. Besides, there may be some reason to doubt whether the expense of half the saltpetre manufacture, carried on here in the name of the Nabob, and to which he had no right, and partially, if at all or any benefit to him, since the year 1765, may not form part of the still existing Serinjummy charges before stated. But at any rate, there appears a certain recoverable defalcation of 12 lacks of rupees yearly, throughout this province.

Foujedarry
of Rungpoor.

FOUJEDARRY OF RUNGPOOR.

This like the former, was a military frontier Government towards Morung and Cooch Behar. When first partially wrested from the latter raj in the reign of Shah Jehan, it was formed into a Circar of the same name; but afterwards in A. D. 1660-1, when completely conquered by the generals of Alemgeer, it received the khalsa denomination of Fakhercoondy, which, with the annexed pergunnah of Koondy in the Circar of Bozoocha, both in the chucklah of Gorahgaut, constitute the modern province of Rungpoor proper, including a rich territory of 2,679 B. sq. miles, distributed into several zemindaries, productive of the valuable commercial articles of raw silk, opium, tobacco, and sugar, besides superabundance of grain, with the other necessities of life, beyond the wants of home consumption carried abroad for sale. Within the same jurisdiction, is generally comprehended the Tanahdarry, with the extensive district of Rangamutty, stretching on both sides the river Birmahpooter easterly to the confines of Asham, and throughout a barren, or for the most part uncultivated region, of 2,629 square miles, of no present worth to the sovereign excepting the price of a few elephants, annually caught in the interior or neighbouring wilds. In like manner, since the year 1773, we are also to reckon among the dependencies of this foujedarry, the adjoining raj of Cooch Behar, bordering northerly on Boutan, and then made tributary by

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conquest, for half its annual revenue, arising from a fruitful territorial extent of 1,302 square miles. But the financial divisions of the whole country thus described, comprizing in all its dimensions an area of 6,610 B. square miles, variously rated, and at different times annexed under the same authority, are more circumstantially detailed in the following Tables of original, with increased provincial assessments, from 1135 to 1179, A. B.

Districts and Pergunnatty Chucklah.	No of Pergunnahs.	Ausil Jumma of 1135.	Districts and Pergunnatty Chucklah.	Ausil Jumma of 1135.
1st. Fakhercoondy Ausil of 1135 : Chuck. Futterhpoor, consisting of	31	1,23,363	1st Fakhercoondy Ausil of 1135 ... Brought up ...	2,57,247
Karjnhaut	42	55,072	Abwabs to 1165.	
Kaukneah	54	51,687	Chout Marhattah	49,574
Khalsa Duffer	54	22,168	Khasnoversey	2,884
Billai Bishon	28	11,683	Mat-hoot feel Khaneh	7,997
Bodah	1	8,795	Zer-mat-hoot	2,451
11. Poorab Chag.	18	41,492	Foujedarry Abwab Gorahgant	317
Patgong	1	1,356		63,226
Panga Aht hazary.	2	9,700		3,20,473
Makendwar	1	2,322	{ Towfceer on the Jager Circar Bhamondanger and Dewanny Mhy Narrain Ausil ...	34,210
Rajesh Ghaut	10	2,958	{ 7 Koffyet Foujedarry in 1169, would have been on the whole, only 6,65,887 but was actually stated at	7,57,868
Perg. Koondy to Rogooram and Kishenmungal	1	47,367		11,24,194
Total Pergunnahs	247	3,77,073	Total Malgobzary of Fakhercoondy to 1172, Rs. Ranganumty in 1135, Choh. Carrybarry, 1 Koon-tak Gant Goorlah Jammyra, &c.	36,575
of which			{ 1. Pergunnahs including the whole Circar of Dheky, excepting Keybarry ..	29,694
Khalsa 2,50,854 and Jageer 1,26,224 Rs.			{ Circar Ouller Kole 2 Pergunnahs. 2,220	4,661
Deduct Muscoot. 175 and Sebundy 27,676		27,851	{ Ditto Dekankole Shawparke ..	12,579
		3,49,228	{ 2 Gowwalparah Ballynamty in Bismou Circar Dekan Kole	9,555
			{ 3. Majesparah Do. Circar	20,543
Teahkhexy valuation of dismembered Pergunnahs from the Khalsa portions, between 1135 and 1165, afterwards recovered		91,981	{ 4. Sair Ranganumty, now transferred to Gowwalparah	79,252
			{ 3 Cooch Behar tribute, half the rental of Rajah Dejender	72,000
Carried up		2,57,247	{ Total Foujedarry of Rungpoor Narrain since 1773, about	12,75,440

JUMMA KOOL Ausil and Ezafa, or improved Rent-roll of Fakhercoondy, &c., in its modern rated Divisions, compared with the ancient, inclusive of Ranganumty, on the expulsion of Cossim Alli in 1170, and nearly established in 1178, A.B.

Districts and Pergunnatty Chuck	No of Perg.	Ausil Jumma of 1170	Bundobusty Jumma of 1170.	Districts and Pergunnatty Chuck	No of Perg.	Ausil Toomary Jumma.	Bundobusty Jumma of 1170.
Chuck. Futterhpoor, Khalsa 91 annas	25	60,843		Fakhercoondy. Brought up	246	3,29,691	10,04,535
{ Panudanga 4 annas	4	18,440		{ Koondy 4 Annas	1	47,387	83,407
{ 1. Pergunnahs including the whole Circar of Dheky, excepting Keybarry ..	3	18,882	3,88,773	{ div 3 1/2 do.			
{ 2. Jopah	1	9,546		{ 7 do.			
{ Bahsout	1	6,538		{ 13 do.			
{ Audasseoy	1	8,716		{ Batushazary or Bycont-poor			30,651
2. Karjnhaut Khalsa. 10 annas	42	39,725	3,97,371	{ Hant Murtizangunge			1,453
Do. Jageer Mushroot. 6 do.	42	15,344		{ Sayer Mal Foujedarry			3,955
3. Kankneah	54	51,687	91,199	{ Opium Mehal			183
4. Bodah Khalsa duffer Poorub				Total of Fakhercoondy & Koondy.	248	3,77,078	11,24,194
{ Bhang Billai Bishon Rajeshgant Mukendwar & Patgong	113	89,870	91,617	Tannah Langanumty	14	79,252	79,252
10. Pangah	2	9,700	35,575	Total...		4,56,330	12,03,446
Total Fakhercoondy	246	3,29,691	10,04,535	Deduct Muscoorat & Sebundy		27,850	
Carried up				Cooch Beyhar tribute of 72,000 Rs. to make up the Jumma Kool, Rs. Rs.		4,28,480	Narrain Rupees

Here in 1172, as well as in everywhere else in Bengal, probably on the known fictitious ground of Nundcomar's collections the preceding year, a sudden prodigious reduction was made by the native ministry acting in behalf of the Company, in the amount of the established jumma of the province. It was stated in all, clear of mofussil charges, at 5,22,154 rupees. But it may have been reckoned 4 lacks more, or as much less, without any danger of detecting the falsehood when there was no previous standard of comparison; and it has only been very lately, after entering on a minute detail of provincial accounts, the discovery was made, that the foujedarry keffeyt of Cossim Alli had been unaccountably diminished on this occasion, from 7 lacks and a half to 1 and a half lack of rupees. On the same arbitrary principle of forming or drawing out a settlement of the revenues in 1173, an increase of 75,000 rupees appears in the bundobust. In 1178, the very year after the famine, and M. R. Khan's efficient administrator, the whole rental was found to be nearly at its proper improved standard, being then Rupees 11,05,605, though with deductions of batta, between narrayn and sicca rupees, zemindary, and other Serinjammy charges, all which were probably provided for or compromised, exclusive of the jumma kool of 1170, the net malgoozary did not exceed 8,93,313 sicca rupees. Soon after, the tribute of Cooch Beyhar, became a part of the annual income of Rungpoor. Nevertheless, with this addition in 1184, the clear revenue fell to 7,18,622 sicca rupees; and yet at the same time, the aumeeny investigation shewed territorial funds for producing 12,78,959 rupees, exclusive of 3,71,695 plateka, and besides a Bazee Zemeen with cakeran, of 1,84,053 begas, all in the districts of Fakhercoondy alone. In 1188, the farm of Goalpareh, being in fact only resumption of the sayer or duties formerly levied within the jurisdiction of Rangamutty on the trade to and from Asham, was productive of 46,551 increase to the foujedarry collections. But finally, notwithstanding every aid in 1190, the effective provincial jumma-bundy dwindled away to little more than 5 lacks of rupees, after allowing one lack and a half for batta foujedarry and all mofussil expenses. On the whole, seven lacks of rupees must be reckoned the recoverable defalcation in the annual revenue of this province entire, unless ample, valid, and specific reasons applicable to the actual state of the country, in the minutest detail of local financial subdivisions, can be adduced to prove and justify, any real decline from the year 1170 to the present time.

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NEABUT OF DACCA.

This great province, the former seat of Subahdarry Government, under the denomination of Jehangeernagur, and known on the Khalsa records by the pergunnatty name, of Jelalpoor, hath generally since the removal of the capital of the viceroyalty of Bengal to its present site of Moorshedabad in 1717, A.D. during the administration of Jaffier Khan, been ruled by the naib or deputy of the soubah; sometimes also holding in his own person, the more important efficient trust of imperial Dewan. Thus Shāhamet Jung Nowarish Mahomed Khan, the nephew of Aliverdi, continued for many years, until his death prior to the accession of the tyrant Suraje ul Dowlah, to occupy both these posts, in violation of the Mogul constitution, and of course turned to

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his private advantage the high incompatible powers of a double appointment (intended originally as mutual checks to each other, but then vested singly in himself) in the large authoritative improvement of the revenues of his proper local jurisdiction; without being made accountable to the State, for any thing beyond the antiquated Crown rent called Ausil Jumma Toomary. It was in search of the treasure and provincial accounts, supposed to be in the possession of Kishendass, son of Raje Cullub, (who formed for himself the rich Zemindary of Rajenagar and had amassed prodigious wealth in the abuse or management of the finances of the Neabut as minister to Shahamet Jung), that Suraje ul Dowlah was first tempted to commence hostilities on the English settlement of Calcutta, where Kishendass had taken refuge; ending at length in the memorable revolution of 1757. Cossim Alli soon afterwards peaceably obtained, what eluded the violent grasp of tyranny, in ascertaining the actual collections of the district, and realizing to the public treasury the keffyet or profits of former Superintendents; though these were again partly in 1764, and wholly on the Company's acquisition of the Dewanny, fraudulently sunk under the double delegated administration of M. R. Khan. The whole extent, valuation, and circumstances affords almost an exact parallel to the Zemindary of Rajeshahy; being in all its dimensions, including islands in the mouth of the Ganges and Birmahpooter, 15,397 British square miles, producing an original rental, now to be exhibited in detail, of about twenty-one lacks of rupees; and differing chiefly in its improved financial state, or as the grand emporium of cotton cloths with the finest muslins in the world, instead of the raw and manufactured silk principally found in the neighbouring mismanaged territory of Ranny Bowanny.

Neabut of Dacca.—Ausil Jumma Toomary of the Chuckly of Jehangeernagur; composing the greatest part of the Province of Dacca, as originally formed in 1185; with annexations or dismemberments henceforward to the Bengal year 1172, according to M. R. Khan's Chucklehundry.

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Neabut of Dacca.

CIRCARS AND PERGUNNAHS.	JUMMA TOOMARY, 1185.	CIRCARS AND PERGUNNAHS.	JUMMA TOOMARY, 1185.
Circar Bazoohay.		Circar Bazoohay brought over 6,59,521	
Asha Akabad	9,091	Peshensh Bazur of the city 4,809	
Abrahimpoor	4,434	Raipoor nundlalpoor ... 3,054	
Aurangatiad	210	Russidpoor 2,343	
Annitnagar... ..	1,475	Ruffia nagur 125	
Aydgah	1,344	Selimpertaub 6,033	
Alypoor	2,339	Said poor 106	
Boozergaumedpoor ...	4,617	Seif poor... .. 2,003	
Bhowal	66,552	Sultaupertaub 38,226	
Bagh Padshahy	232	Said poor noabad 77	
Bary Shagurdy 29,000 kohan cowzees	796	Serai Muly dher 436	
Berbazoo Nosserit Shaty ...	1,36,346	Shagurdi 2,546	
Barpoor	1,350	Sejah-abad 5,888	7,69,561
Barpoor Bhelliah	130	Shazadpoor 5,244	
Chandpertiaub	36,145	Shahjehanpoor 1,589	
Dary-baroo	9,586	Shah angil 21,723	
Gunje Sunkarabad	104	Shaisteh-abad 726	
Gobindpoor	1,16	Sahib-abad 1,735	
Huat Husseinabad... ..	29	Talibabad and Azimabad 3,580	
Hussein Shahy Char-bazoo.	29,894	Yusefpoor of Khabelabad 2,698	
Jehangurnagur Havillea ...	41,961	Zaffer anjal... .. 6,959	
Jehangur buldah, or city ...	1,23,371		
Jehanabad	2,042	Circar Audipoor.	
Joot Chootray	2,691	Akorraillah 75	
Janpoor	1,559	Amberpoor, &c. 4,453	
Jaffier-abad... ..	40	Dhermpoor 6,867	
Khanjahan Bahadernagur..	9	Davodpoor 947	
Khalul-abad... ..	9,045	Havellee Raipoor 29,925	67,860
Kassimnagur	37,949	Komillah Gur 188	
Kassimpoor Bhagmarah ...	981	Kote Kenulla 80	
Kassimpoor Sausin Bassan.	2,564	Noornagur 25,000	
Kassimpoor Killian bery...	2,064	Raje gong 725	
Kahly-joory	2,261		
Kudda hussein nagur	962	Circar Jeradkhatfeh.	
Kashypoor	4,634	Akle 6,444	
Mobarick-anjal	15,917	Bungar... .. 2,332	8,776
Mokum-abad... ..	19,468		
Mahomedpoor	3,192	Circar Duralzerb.	
Mahomed-nagur, or Noeral Hussein	847	Mint of the city of Jehangurnagur	17,216
Nundlalpoor of Chandpertiaub	154		
Nussur anjal... ..	56,240	Carried over Sa. Rs....	8,63,416
Noor ullah poor	22,500		
Carried over	6,59,521		

Mr. J. Grant's
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Bengal.

CHUCKLEH JEHANGEEH.

CHUCKLEH JEHANGEEH.

Neabut of Dacca.	Circars and Pergunnabs.	Jumma Toomary 1135.	Circars and Pergunnabs.	Jumma Toomary, 1135.
	Circar Sunargam.		Circar Sunargam—brought over	4,40,466
	Auter Shabpoor	8,683	Mirzapoor	2,824
	Aspoor	1,183	Mahomedpoor	46
	Amurabad Bickerampoore...	4,403	Mirzanagur of Gopaulnagur	143
	Amurabad Dunderah	4,617	Mhircool	18,000
	Amurabad Noabad Bulwah.	289	Mohabitpoor... ..	6,456
	Amurabad Havillee Sunar- gan	3,211	Mhichal	3,322
	Aurungabad... ..	23	Manohupoor... ..	2,030
	Aumerabad Dundera	1,173	Mauzimpoor	5,238
	Allahabad	455	Mehar	7,894
	Baggazir	2,400	Mobaricknagur	139
	Bhulwah	52,412	Musa ypoor... ..	411
	Buasik	7,041	Mohey ul dun poor ...	5,792
	Berdeh	5,384	Narrainpoor	3,284
	Bugy... ..	1,046	Noabad	3,401
	Baboo Poor	350	Pishensh Ragoo Canongoe.	1,000
	Bickerampoore	1,03,001	Phit Kurah	22,377
	Bowangir	5,092	Rhinghat	2,062
	Buldah Kahl... ..	62,644	Russcoolpoor... ..	16,974
	Bunder Akrempoor	4,102	Rampoore	911
	Buchendy	2,972	Raipoor	864
	Buliampoore... ..	627	Singhugong... ..	14,397
	Burak Kenael	8,000	Shampoore	2,249
	Bodekgong	1,602	Serrijchaul	1,321
	Belsak	3,600	Shaisteh nagur	993
	Doorlay	4,723	Singhai	3,516
	Dohae	8,787	Shamnagur	41
	Decan Shabpoor	3,417	Saugdy	2,942
	Denderah	7,030	Shahzadpoor	1,994
	Eatikadpoor	2,737	Sujahnagur... ..	1,719
	Gungamundel	16,369	Sujah abad	1,283
	Gonanundy... ..	11,810	Shaisteh nagur of Futteh- jungpoor	13
	Gopaul nagur	615	Shahbunder Bickrampoor...	1,25,000
	Gopaul nagur Bulwah	2,963	Torah	14,381
	Gozer Seupoor	62		7,16,924
	Hammabad	26,817		
	Huat Aslamabad	1,137	Circar Futtehabad.	
	Havilla Sunargam	8,092	Auter Shahbazpoor..	7,030
	Jogdeah	15,984	Bhowanypoor	10
	Khezerpoor... ..	15,163	Chur Mukendiah ...	11,815
	Katikpoor	8,473	Dican Shahbazpoor..	3,432
	Kuchenpoor	2,090	Futtehpoor... ..	901
	Kerdy	3,058	Kassimpoor Nelhetty	679
	Kassimpoor Muchwa Kahl	610	Mhesuah	5,716
	Kassimpoor Sellamutty ..	8,500	Nelhutty	4,188
	Kusdwah Bulwah	3,540	Nemuch Mhal	4,794
	Lohgurrah	4,630	Sultanpoor Sheffia- poor	3,842
			Sundup	54,696
			Selimabad... ..	43,166
			Sahibabad	34
	Carried over	4,40,466		8,57,227

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Neabut of
Dacca.

AUSIL JUMMA TOOMARY OF THE CHUCK, JEHANGERNAGUR, FROM 1135 TO 1172 A. B.		MODAKHIL AND MOKHAREJE IN THE NEABUT OF DACCA FROM 1135 TO 1172 A. B.	
Circars and Pergunnahs.	Jumma Toomary, 1135.	Chucks., Circars and Pergunnahs.	Jumma Toomary, 1135.
Six Circars brought forward...	17,20,643	Mokhareje or Dismemberments.	
Circar Boklah.		Chuck. Jehangeernagur. Seven Circars and 232 Pergs. in 1135 A. B.	19,13,091
Agurbusty ... 4,833		Zemindary of Tipperah, formed of the Circar of Audipoor en- tire, excepting Pergun- nah Davidpoor... 60,993	
Aurangabad ... 1,199		20 { Circar Sunargam, viz. Mhercool ... 18,000	
Agurbilla ... 952		4 { Bagasar ... 2,400	
Adrakpoor ... 10,807		{ Burak-kindal 8,000	
Adrilpoor ... 47,704		{ Bilsah ... 3,600	
Burmahan ... 5,288		32,000	
Billary ... 7,618		Perg. 21. Total Zeminda- ry dismembered ... 92,993	
Bungrowlah ... 11,044		Zemindary of Rajeshahy, part of 8 Pergs. in different Cir- cars detailed under this head as dismembered from Jehangeernagur at the Aus- sil Jumma of ... 28,631	
Bangpoor ... 5,114		Zemindary of Rokinpoor, Dismembered portions of Pergs. 13 in different Circars of the Chuck. Jehangeerna- gur, particularly in the ac- count of this Zemindary... 22,920	
Bhendy-gahty ... 1,488		Total remaining to the Neabut of Chuck. Jehang ... 17,68,557	
Chur-amendy ... 366		Modakhil or Annexations.	
Chunder-doep ... 6,608		Chuck. Goraghaut. Circar Bazooahy.	
Decan-Chaug ... 717		{ Allepsing ... 44,955	
Dustoor-or Chunderkole ... 717		{ Monensing ... 44,476	
Diniarpool ... 14,747		{ Abin Mhal Bhowal 215	
Farsatpoor ... 2,434		Circar, Goraghaut. Zuffer Shahy ... 17,008	
Futteh Jungpoor ... 3,926		1,06,655	
Gonanundy ... 389		Chuck. Silitet.	
Iivajupoor ... 1,085		{ Serje or Satrandel 1,11,084	
Janpoor ... 671		{ Zein Shahy ... 33,820	
Khanjehanpoor ... 12		{ Tutref, tot. 16,217 } 11,836	
Kelly Soondy ... 21	1,92,448	{ Kissmut ... }	1,56,740
Kehlady ... 4,868		Chuck. Curry-barry.	
Konderypoor ... 5,754		Perg. { Shurpoor Dushawnah 16,750	
Koowepoor ... 13		{ Soosing entire ... 18,850	
Kootwally barah ... 6,926		{ Curry-barry Sayer ... 15,064	
Kehtamnagur ... 21		50,664	
Mahomedpoor ... 2,711		Chuck. Jessore.	
Mohabitpoor ... 2,929		Perg. { Rujepoor ... 322	
Mobaricknague ... 91		{ Kasempoor ... 518	
Mujerdy ... 6,257		{ Bengong ... 2,492	
Narrainpoor ... 237		{ Shubpoor ... 400	
Nazupoor ... 239		{ Nazirpoor ... 450	
Poorub Chaug ... 4,416		{ Sultanpoor Dhooniah ... 647	
Ramnagur ... 1,095		{ Kahly ... }	4,829
Rossidabad ... 663		Carried over... 20,87,445	
Serirampoer ... 8,605			
Shahzadpoor ... 10,352			
Sultanabad ... 863			
Sultan-nagur ... 1,703			
Shaisteh-nagur ... 3,956			
Shaisteh-nagur of Adilpoor 1,611			
Total Chuck. Jehangeerna- gur in 1135... }	19,13,091		
Carried forward ... }			

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MODAKHIL AND MOKHAREJE, IN THE NEABUT
OF DACCA, FROM 1135 TO 1172, A. B.

JUMMA BUNDA KOOL, OF THE NEABUT OF
DACCA AS BEFORE DESCRIBED, INCLUDING
ORIGINAL, WITH INCREASED ASSESSMENTS,
TO 1172, BENGAL STYLE.

Neabut of
Dacca.

Chucks., Circars and Pergunnahs. Jumma
Toomary.
1135.

Chuck. Jehangeernagur, brought

17,68,557 Afsil Jumma Toomary of the
whole province Khalsa and Jageer,
before stated, clear of charges. 20,98,902

Modakhil, 4 chucks. brought
over ... 3,18,888

Abwabs to 1755, A. D.

Chuck. Bhoosnah.

17. { Telalpoor k 63,719
Telker. 451
Khezerpoor 7,971
Pat Paassara. 3,683
Sudeh. 1,722
Kaoahsory. 1,519
Kubsuckpoor. 2,946
Cher-hai. 1,905
Khas Bazaar 472
Gossa. 3,003
Neamotpoor 2,141
Havillee Futtehad 1,810

1. Khasnoveessy ... 60,432
2. Nuzeraneh Mokurrery. 1,89,052
3. Zer Mat-hood... 9,590
4. Foujedarry [Abwab ... 7,727
5. Chout Mahratteh ... 1,12,090
6. Serf Sicca... 3,21,836

4,26,975 7. Towfeer on Jageers to 1163 5
as follows :—

1. Circar Aly and Dow.
any... 1,90,430
2. Bukshil Perg. Turru. 28,581
3. Nowareh and Asham. 5,83,250

Or Mahmoud { Shahpoor. 5,166
Maksim Shaly 2,661
Nefdy. 4,443
Nussib Shaly 1,174
Bilgashy 288
— 1,08,091

8. Kefiyet on the Khalsa territory
to the same date.

1. Russoom Malzaminny and So-
cum profits on the pergun-
nahs of Bozergauntpoor,
&c., 1,02,621. 1,81,243

Perg. Total gross Afsil Jumma
241 of the Neabut to 1172, A.
B. Sa. Rupees
Of which originally, as in 1135,
the Khalsa portion of the Chuck
of Jehangir alone, stood
7,99,995.

21,95,53

2. Increase on the sayer }
of Shalbunder, &c. } 78,622

Jageer, Nowareh : 6,03,715
Asham : 1,02,684
Circar, &c. 4,06,697
— 11,13,096

Total Afsil and Ezafa of the Nea-
but of Dacca, to the death of Sha-
hamut Jung, including a keffiyet or
profit of Rs. 15,77,172, privately
enjoyed by that naib Subahdar and
Dewan, until the time of his death,
but altogether resumed by Cossim
Ali in 1168, for the State. 37,82,633

And with Annexations to 1172, as
follows

Khalsa portion in 6 Chucks. 10,83,770

Jageer, Nowareh : 6,81,846
— Asham : 1,27,405
Circar, &c. 3,02,549
— 11,11,760

Musoorat, to be deducted.

Nancar ... 2,392
Neemtucky 3,665
Moccudemny ... 99
Aymah ... 112
Muddemush ... 311
Rozinah ... 53
Total . 6,634

Sebundy, for the jageer of
the nazim ... 90,000

Total net original Rent of the }
Neabut in 1172 ... }

20,98,902

N. B.—In the accounts of the Nowareh ze-
mindaries of Seryle and Zun Shahy, when an-
nexed to Sylhet, there is a deduction from their
umma of Rs. 66,168, as so much retained
from the oxchequer dues for themselves. On
the other hand, in the particulars of the No-
wareh assignments, exclusive of the original
standard amount of the whole jagur, being Rs.
'78,954, there appear to have been received by
though not regularly passed in the Accounts of
Government, Rs. 64,498, under the hands of
Peshoush or Serf, paid by the Nowareh zem-
indars, and probably those of the two foregoing
pergunnahs; in which case, the receipts nearly
counterbalance the deduction that might
otherwise have been usually allowed of.

Again it appears, that near one lack and a
half of Rupees had been added to the Jumma-
bundy Kool of the Neabut, besides every other
increase, to the year of the acquisition of the
Dowanny in 1172, in zemindary detail, making
the net, malgozary of the province, no more
than Rupees 37,26,554; as follows.

Eahtimambandy Khalsa and Jageer, original with increased Assessments, of the principal Zemindary of the Province of Dacca, as in 1165, A. B. when the whole number of these territorial trust, comprising the before stated 241 whole or broken pergunnahs, were reckoned 412 Athals or Farms, under the same number of landholders, paying separately their yearly rents to Government; and in like manner continued, to 1172, after annexation of the three pergunnahs of Seryle Zein, Shaby, and Turruff, from the neighbouring Chucklahs of Sylhet.

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Neabut of
Dacca.

Eahtimamdarries or Zemindaries.		AUSIL JUMMA OF 1135.			Kioi d Ab 70.	
		Number of Zemindars.	Khalsa	Jageer.	Total.	Ju At wt
HUZOREE SERISHTEH.						
Perg.						
Jelapoor, &c., to Noorullah and Rooh Ullahs, chiefly in Bhoosnah and west of the Ganges ...		18	85,915	17,419	1,03,335	1,53,006
Rajenagur, &c., to Luchynarain chiefly formed from the perga. of the Havillee of Dacca, Brickampoor and Seliamabad, in the fork or islands of the Ganges, and Migna, south of Dacca ...		38	26,008	60,286		88,389
Chunderdup, &c., to Audinarrair of the Ganges ...		22	1,170	58,581	59,751	68,509
Adilpoor, &c., to Rambullub, in the fork of the Ganges, and Migna at the confluence ...			2,816	44,199	47,015	1,06,271
Boozerg Aumedpoor, to Mahomed Saduck, west of Ganges ...			3,227	2,704	5,931	2,01,274
Selimabad entire to Joynarrain and Bowany Churn, &c., Chowdries west of Ganges ...			2,694	10,886	13,574	40,190
Ruttundy Kalkapoor to Kishemam at the mouth of Ganges ...			1,339	437	1,777	18,643
Russoolpoor to Abdulhman, &c. with Katickpoor and ports of Edin Adrackpoor and Shapiatnagur, &c. to Mur Aly, &c. ...			15,356	14,364	29,720	50,387
Ramnagur, &c., to Ramdoss Sein ..			2,00	4,818	6,818	23,173
Bykoutpoor to Karrutnarrain, taken from Bickram Noossuretshey ..			1,518	492	2,01	13,952
Decan Shahbazpoor, Suirampoor, &c. to Booshan Ullah ...			10,816	486	11,302	17,26
Ootu Shahbazpoor island, Shuiram, &c. Soondeep island, to Buktiaising &c. Choudries ...			16,013	7,166	23,179	78,164
Gonanundy to Hurryha, &c., east of the Migna ...			93	4,901	4,994	13,777
Singhgong and Kunchinpoor to Kuoo, &c., ditto ...			54,696		54,696	1,08,470
Torah, Abrahampoor to Russool Kassin Shuffa, ditto ...			3,407	8,584	11,992	25,633
Mehah entire Hing Raje Doonah Doorlay entire, to Tutteh and Maroom Sangdy to Shadbas, &c., Chowdries. Kassimpoor Muchwa Kahl, &c., to Nerotim ...			5,737	3,388	9,125	22,028
Homnabad to Dowled Jelal Bukhah, &c. ...			13,292	1,088	14,381	49,588
Kudwah Ammabad to Bjeaynarrain, &c. Bhulwah to Raje Kurrutnarrain ...			7,424	4,934	7,895	30,914
Jugdia to Rugooram, &c. ...			2,172	770	2,942	40,519
Danderah and Allahabad to Mahomed Arayet, &c. ...			387	2,561	2,948	9,844
Choweh Gong to Madhoo, &c. ...			1			
		1			26,827	1,09,231
		8	9,926		9,926	88,302
		1	14,271	26,891	41,162	1,85,982
		1		16,984	16,984	17,737
		2	2,848	5,138	7,486	48,633
		1	45	1,566		18,411
Carried over		77	131	3,12,459	2,98,630	6,11,095
						5,28,409

Mr. J. Grant's
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Neabut of
Dacca.

Eahtimamdarics of Zemindaries.		Number of Zemindaries.	Number of Mhals.	AUSIL JUMMA OF 1135.			Jumma Kool Ausil and Abwab, 1170.
				Khalsa.	Jageer.	Total.	
East of the Migna. Birmahpooter. Tur West of East of th. chiefly, and the Birmahpooter Talook North of Dacca.	Names of Zemindars.						
	Huzoree Scrishtoh, brought over.	77	131	3,12,459	2,98,630	6,11,095	15,28,409
	Baboopoor, Audynarrain	1	1	350	...	350	12,984
	Gopaulpoor, Mirzanagur, Shufuldin	2	2	3,106	...	3,106	15,899
	Mhrychauls Nusingh	4	1	2,797	148	2,946	14,092
	Cungamundel, &c., Mahomed Jaffier.	1	7	28,568	8,113	36,681	1,03,725
	Phit Kinan, &c., Abdul Hussain	2	4	32,015	4,166	36,181	94,688
	Nassin Anjal, E. of Birmahpooter,						
	Cunganarriar	7	1	22,395	33,844	56,240	48,070
	Zein Shahy do.	1	1	...	11,820	11,820	23,407
	Sherpoor, Duskawnah Benodoarrain	1	1	33	19,799	19,833	25,186
	Momeudsing and Zifter divide Pim-						
	kishen	2	2	57,142	4,349	61,484	1,07,438
	Alepasing west of Birmahpooter Hur-						
	ryram	1	1	16,564	6,518	23,102	69,387
	Soosing Noosaint Sheahy, E. of do.,						
	Ruttensing	2	1	...	22,563	22,563	35,192
	Turuf, east of the Sirtuah	1	1	...	11,836	11,836	30,404
	Balwah and Satgam, dependent on						
	Turuf Riaz Uldien	1	2	...	4,611	4,611	12,657
	Noorullabpoor, Hussien, Shahy, and						
	Alen Tahl	3	27	21,144	45,075	66,220	1,04,066
	Kassimpoor, Sassin, Bassin, and Azim-						
	poor, Bhowany Pusad	1	2	2,121	2,826	4,948	12,455
	Talibabad, &c., to Zeya, &c.	2	1	3,454	...	3,454	10,735
	Nazupoor, &c., Perg. Kassimna, ur,						
	Shemsulidien	1	2	8,176	1,247	9,424	37,311
	Sultanabad, &c., do. Hussin Aly	1	1	777	102	880	17,168
	Havilla, Selimabad, 7 annas	1	1	373	252	625	11,096
	Azimpoor, &c.	1	1	952	3,460	4,412	10,171
	Tunockabad, Perg. Shinglergong	1	1	4,577	831	5,408	25,104
	Ren Bhorsal, Perg. Alepsing	1	1	7,076	317	7,993	14,178
	Muzzerdu Perg. Bubazoo, N. Shaby						
	Hejraldin do. Alla o dien	1	1	8,110	...	8,110	23,533
	Kulsy, Perg. Sultan, pertaub, shenram,						
	&c.	5	1	1,149	9,996	11,145	14,644
	Talook, Gholam, Myder, Perg. Jelal-						
	poor, &c.	1	1	9,054	...	9,054	17,031
	Chuddusing Jiggulany	1	1	60	3,061	3,121	10,664
	Mahomed Ahbal	1	1	4,850	103	4,954	8,201
	Serandal, &c.	1	1	3,215	327	3,542	8,947
	Total Maal...	126	200	5,56,463	4,93,997	10,50,454	24,61,815
City of Barry excepting Curry Barry.	Sayre						
	Shahbunder, Senjpoor, and Kassimpoor	1	2	1,04,467	7,432	1,11,949	2,84,833
	Sahibnam	1	1	20,554	...	20,554	47,869
	Bhandy Gohlah	...	1	28,979	1,195	30,174	53,888
	Abrahimpoor, &c.						
	Curry Barry, east of Birmahpooter,						
	Noornarrain	1	1	...	13,536	13,536	23,640
	Sahibabad	1	1	...	1,562	1,562	8,162
	Bhandy, Munrah, Nudrah	1	1	...	4,224	4,224	10,806
	Jatnapoor	1	1	2,553	...	2,553	16,964
		131	208	7,13,016	5,21,986	12,35,016	29,06,927
Tal. Sayre.	NJZL MUT SERISHTEH.						
	Boulheh Kahl, &c., E. of Migna, Maho-						
	med Ibrahim	1	3	8,893	74,950	83,843	1,36,222
	Bhowal W. of the Birmahpooter, Ein-						
	derannain	3	1	23,116	40,891	64,007	32,008
	Sorylo or Sitrakandel, E. of the Sumah						
	and Migna, Mahd Haddy	1	1	...	14,095	14,095	40,324
	Bickerampoor, &c., South West of						
	Dacca, Rajah Ram	1	1	...	14,261	14,261	24,565
	Chandpertiaub, division of Ram Mohun	1	1	4,806	...	4,806	9,690
	Talooker, Hurrynarrain, perg. Jelalpoor.	1	1	8,436	1,753	10,190	17,263
Muscoery Talooks, belonging to both depart-	Sayre. Tabacco and De Bahfran, mahls, Ganges						
	and Sahiston	...	24	6,606	37,707	44,313	1,26,097
		189	240	7,64,878	7,05,643	14,70,021	32,93,091
sand rupees, and togr.		279	175	3,19,408	4,06,117	4,25,515	4,33,493
		418	415	10,83,776	11,11,760	21,95,536	37,26,584

EASTIMANDARRIES IMPROVED IN RENTAL, SUBSEQUENT TO THE YEAR 1170, A. B.		JUMMA KOOLOO TO 1172.	EASTIMANDARRIES IMPROVED IN RENTAL, SUBSEQUENT TO THE YEAR 1170, A. B.		JUMMA KOOLOO TO 1172.	Mr. J. Grant's view of the Revenues of Bengal.
Huzoree Serishtah of			Huzoree Serishtah, brought over.		32,11,218	Neabut of Dacca.
1170, brought over	31,49,297		Momensing, &c.		1,164	
Rajenagur, &c.	1,708		Alepsing entire...		4,2	
Chunderdub	4,996		Noorullahpoor, &c.		28,3	
Selianabad entire	18,322	Perg. {	Sultanabad		2,688	
Rattmndee Kalcapoo	976		Muzzndee		2,073	
Russoolpoor	5,745		Hijrahdee		4,455	
Bykontpoor	1,213		Sirandal		979	
Decanshabbazpoor	1,325					
Ostershabbazpoor	1,722		Total Huzoree Serishtah,		32,55,152	
Perg. { Gonanundy	1,710		Nizamut Serishtah brought			
Torah ...	6,399		over...	5,77,287		
Mohah entire	3,839		Buldah Kahl, &c...	34,864		
Doorlay entire	4,950	Perg. {	Seryle, &c.	5,618		
Kudwah ...	1,243				6,17,769	
Gopaulpoor ...	2,534		Total of the improved rental			
Sheerpoor Duskannah	5,239		of the Neabut in both de-			
			partments, to 1172, exclu-			
Carried over ..	32,11,218		sive of increase on the		38,72,921	
			Mustoory talooks under			
			the jumma of 8,000 Rupees.			

The Neabut of Dacca ruled uncontrolled sometime, and so long after the year A. D. 1765, by M. R. Khan, exhibits the most striking instance, among all the provinces dependent on Bengal, of the enormous and fraudulent defalcation of established revenue, from the period of the Company's acquisition of the Dewanny. Thus it appears from the foregoing statement, that the annual malgoozary of Government exceed thirty-eight lacks of rupees; and if the Hustabood account of Rajebul-lub, formed under the administration of Shahamut Jung, said to be in the possession of, and used in, terrorum by M. R. Khan, to make good his private bundobusty agreements, could have been procured, or verified by documental proofs in detail, as stated traditionally in the total, at a gross rental of fifty-six lacks; the net assessment of the sovereign would appear extremely moderate, and must have been at all times, fully realized with ease; even after making an ample allowance for the necessary subsidiary troops, and real diminution in the sayer duties of the city of Jehangeernagur since the decline of its commerce, with reform of the marine and military establishments, serving before to enrich that provincial capital, besides the usual deduction of 20 per cent. for defraying the whole ordinary mofussil expense of the collections, when such charge, under the description of Serinjammy, is not otherwise compromised for with the zemindars, at the lesser rate of the muscoorat, or condition of suspending enquiry into the actual receipts from the country. Notwithstanding, however, all these favourable circumstances, the jumma kool of the Neabut was shamelessly reduced by the settlement of 1172, suddenly from its former proper standard, to the comparatively paltry income of twenty and a half lacks of rupees, of which only $11\frac{1}{2}$ lacks assil toomary, $8\frac{1}{2}$ lacks abwabs, and $5\frac{1}{2}$ lacks more in lieu of the large resumed keffyet or profits of the Neabut Soubahdarry, acquired in the long administration of Shahamut Jung, by continued improvements of the imperial finances. But from the inadequate revenue thus stated as the stipulated dues of the exchequer,

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a new or fictitious charge of Rupees 3,40,163 was introduced, on pretence of defraying the expense of provincial management; and must, with the old authorized allowance or muscoorat, besides sebundy, and 76,095 more as the deficiency of the Shahbunder, &c., be deducted from the total forthcoming, to shew the actual receipts of the public treasury. Supposing the whole demand passed on account with the Company fully realized, and which will then stand only at the net effective jumma of 15,37,108 rupees, to acquiesce in the belief of either the expediency or reality of so rapid or prodigious a decline of the established rental, would be a reproach on the credulity of the most ignorant, even if the truth of the fact being otherwise were not so notoriously known, and susceptible of undeniable proof, were self-evident grounds of faith, might be wanting;—but to admit the possible loss of near a moiety of original territorial assessment of Dacca, it would be necessary to show that one-half, or more than seven thousand square miles of the dimensions of that great province, had been as instantaneously overwhelmed, or calamitously rendered unproductive, in the hour of concluding the first Dewanny settlement of M. R. Khan in 1172, as the whole was found (in such event indeed miraculously) restored to nearly its premature state, at the close of his administration in 1178, being the year immediately following the famine. At the same time, great allowance must undoubtedly always be made for considerable changes in the extent and valuation of some of the principal cahtimandarries of a district intersected by the various branches, and frequently torn from the confluence of two of the greatest rivers of the world, rushing impetuously, during the periodical rains, to the neighbouring sea, insomuch that here, where the income of the State, like the rest of Hindostan, depends on the rebba or fourth proprietary share in the produce of the lands, allowing twenty per cent. on that rental for all charges of zemindary management, and to enrich the official occupants as farmers general; it will be morally impossible ever to extend the period of territorial leases beyond the term of a single year, without probable ruin to the farming contractors, or large extravagant remissions on the part of Government. Yet it invariably happens, that as much as is gained annually by dereliction or collusion on one side, as may be lost on the other, by successive ravages of the current and opposing tides, while repeated overflows with rich deposits of mould, washed down with the stream, bestow extraordinary fertility on the extensive inundated borders of the river. Such consequent alterations, then, require the vigilant attention of the superior officers of the exchequer, to prevent continual diminutions of the revenue through a cause so powerful, when aided by the fraudulent encroachments of land-holders alone, subject perhaps to the ineffectual check of corrupt native Comptrollers. Accordingly, under Musselman administration, the important duty of local inspection, seems not to have been so much neglected as at present. Thus we find the petty zemindary of Bogergaumepoor, in the space of five and thirty years anterior to 1170, improved in its rental from 6,000 rupees to two lacks, chiefly through new acquisitions of soil, though doubtless, partly from amelioration of the uncultivated waste of the sunderbunds; increased manufacture of salt, or growth of betelnut; together with the other great operative cause of apparent general improvement throughout Bengal, in the decreasing value of silver;—and thus the pergunnah of Ruttundee Kalcapore, with some more, at the united mouths of the Ganges and Birmahpooter, were gradually form-

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ed, and progressively assessed, to compensate for loss of adjacent rated mehals destroyed by inundation; while, on the contrary, in later times, it is well known that churs or islands have appeared, and been made productive to private individuals, with large tracts of improvable territory in the Sunderbunds, without being in any degree turned to the real public advantage of the protecting sovereign proprietor. To return from this digression, more generally to the hackcut jummas of the Neabut of Dacca, it is to be observed, that in 1173 a fallacious increase of 50,000 rupees was here, in like manner as in the other provinces of the soubah, added to the ostensible bundobusty agreement of the preceding year; but with certainty of ample indemnification to the framers of the settlement, in the mode of liquidating supposed balances. In 1176, however, the malgoozary accounted for, appears effectually to have risen to Rupees 23,02,222; and in 1178, the year after the famine, I had opportunity to know (being on the spot, and employed partly, though not then in the Company's service, in drawing out the settlement; which, in fact, was all that in the yearly period of immediate English administration, could have been done even by the deputed resident at the Durbar himself, with the best abilities and inclination to do ample justice to his employers, under the prevalent corrupt influence of former native managers) that it amounted to upwards of twenty-nine lacks; and I had also at the same time, the most convincing proofs, that besides this net revenue, afterwards in a manner wholly collected, clear of every charge except the unmerited pensions bestowed on the creatures of the dismissed Dewanny Naib, large voluntary gifts, perhaps in all equivalent to the defalcation that had taken place in the public income since the year 1172, were received from the zemindary, for the indulgence of paying no more than the lately reduced standard of rent by Hindostanny mutseddies, being the efficient officers of the exchequer, solely possessed of power and knowledge to control the finances, with full intelligence or beneficial economical effect, in 1184, thirty lacks may be stated as the actually realized malgoozary of Dacca, and yet by the aumeeny investigation, brought up nearly to the same period, the actual financial funds of the province were found to be dussmasha, or Arcoot Rupees 43,63,561, being only about eight per cent. worse than sidcas; which indeed I am inclined to think not much short of the true amount, supposing it to be free of every other charge except the zemindary russoom of five per cent. on the gross collections, agreeable to the ordinary rule of hustabood deductions of expense, where servants' allowances in land, have also been admitted of; more especially as the mofussil canongoes, who must have furnished the accounts, were officially independent of those of the sudder, and therefore in some degree, of the principal native mutseddy, under whose direction the enquiry was conducted; and as besides the jumma stated, Bazee Zemeen with Chakeran allotments to the extent of 8,01,572 begas, to be valued at an equal number of rupees, are to be added in the calculation of gross annual rental.— But as the component parts of the established assessment, ascertained on this occasion, seems curious, I shall here insert them,

Mr. J. Grant's view of the Revenues of Bengal. under their general heads, as specified for the huzuree department; viz.

Neabut of Dacca.

1. Ausil, from the Mugma Dewanny, or bundobust of 1172 or 73 Rupees 19,62,936
2. Abwab, subsequent to that period, during the Company's administration 8,36,863
3. Dustoor chakeran, or servants fee 5,947

Rupees. 28,05,746

4. Sayer, customs of the shahbunder, gauts, gunges, or salt works 1,76,001

5. Mat-hooty, or occasional taxes, levied by the zemindary on the ryots ... 4,52,132

6. Bazee-duffa, arising from fruits, artificers, &c. 28,230

7. Serf, batta or exchange between Arcot and siccas... .. 2,11,712

8,68,075

Rupees. 36,73,821

Of which were talooks, or principal zemindaries ... 19,09,253

And muscoorics, or lesser subordinate cahtimams ... 17,64,569.

The whole added to the separate hustabood of the Nizamut portion, being 6,89,740

Rupees. 43,63,561

make up the total aumoeny rental in 1182 as before stated; and all this, supposed to be raised on a basis of included ausil toomary jumma only of eleven and a half lack of rupees, being little more than half of the amount real to be found of that original standard assessment in the whole Neabut or modern province of Dacca.

Finally, in 1190, even after an apparent increase of upwards of four and a half lacks of rupees in 1188, on the net jumma bundy of the preceding year, and then deducting two and a half lacks for ordinary mofussil charges, inclusive of the Neabut superabundant pensions, still the effective yearly málgozary, fall considerably short of twenty-eight lacks, and certainly left a recoverable defalcation throughout the province entire, of at least ten lacks mere in sicca rupees, of clear annual income.

The six foregoing extensive districts of the Dewanny portion of Bengal, under the immediate single jurisdiction of so many zemindars, foudjeds, or naibs of the Nizamut, as constituting by far the better part of the whole soubah in dimensions or valued rent, and as involving the greater share of the vast sum lost by native fraud, mis-

management, or ignorance, to the public exchequer, since the Company's acquisition of the Dewanny to May 1784, A. D. though still no less expedient than easily to be regained by Government, with even a prodigious relief to the country, in reduction and limitation of the yearly demands of revenue from the great body of the people; these, it is repeated, merit more particularly to be distinguished and classed together, as the countries of greater defalcation; and it is therefore I here present a summary of what hath already been set forth more in detail, throughout the preceding pages.

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Zemindary
of Nuddeah.

Territorial Jurisdictions.	British square miles.	Per sq. &c.	Net Revenue of M. R. Khan, in 1172.	Gross jumma of 1135, as dis- tributed, to 1172, Khalsa and Jagheers.*	Net Revenue to the year 1172, in round numbers.	Net Revenue to the year 1172, in round numbers.	Net Revenue to the year 1172, in round numbers.
Nesbat of Dacca ...	15,397	241	16,13,202	21,95,536	38,00,000	28,00,000	10,00,000
Foujedarry of Purneah	5,119	31	14,22,536	3,44,229	19,45,000	7,45,000	12,00,000
" Rungpoor	6,610	262	5,46,154	4,56,330	12,00,000	5,00,000	7,00,000
Zemindary of Rajeshahy	12,909	181	26,01,578	21,31,664	35,00,000	20,00,000	15,00,000
" Dinagepoor	4,119	121	17,82,218	7,54,433	26,00,000	12,00,000	14,00,000
" Beerbhoom	3,1	24	7,96,879	3,71,737	13,00,000	5,00,900	8,00,090
Total six Districts	48,012		87,62,567	62,53,329	1,43,45,000	77,45,000	66,00,000
Productive Dewanny portion of the	Estimate						
Soubah entire ..	63,600	1,409	1,45,03,519	1,04,96,638	2,08,94,413	1,29,83,455	79,10,958
Remains to be accounted for, ex- clusive of sayer, mint, &c. and the whole coded portion of the lands of Bengal ..	15,988	549	58,30,022	42,43,300	65,40,413	52,38,455	13,10,958
						On Balance	

ZEMINDARY OF NUDDEAH.

The historical detail of the district, with those which follow next in order, of the Dewanny portion of the lands of Bengal, may be comprized in a narrow compass, as the comparative defalcation of revenue since the commencement of the Company's administration, will appear inconsiderable, after reviewing the accounts of the six preceding larger territorial jurisdictions of the soubah. The sum total however of the deficiency, though distributed into a greater number of smaller financial divisions of country, is too important in itself, to be overlooked, and demands perhaps our more particular attention. That it sums to be almost wholly incurred subsequent to the period of M. R. Khan's first settlement in 1172. A. B., when as may be seen in a memorandum at the close of the former section, the remainder of the jumma to be accounted for, according to his bundobust, differs very little in amount (about 71,84,618) from the supposed enormous exaction of Cossim Ali, continued and in some instances even increased to the moment of concluding the famous original standard of reduced rental in behalf of the English Government, termed Mujmuah Dewanny. Conformably then to the plan of exhibiting now a view of the districts of lesser defalcation, dependant on Bengal, it is to be observed, that the zemindary here begun with, denominated, on the Khalsa records, Aukeherah, by the late official leaseholder, from his own name and ordinary place of residency Kissinagur; or more commonly Nuddeah; as the well known ancient capital of a Hindoo, principality anterior to the Mogul conquest, and in modern times the seat of a Brahmin seminary, (endowed clandestinely, though highly worthy of the sovereign's confirmation), is, in all its dimensions, exclusive of some lately acquired mehals by

Zemindary
of Nuddeah.

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purchase, under the recently adopted system of territorial sales for the liquidation of balances 3,151 B. square miles of arable fertile land advantageously situated on the eastern banks of the river Hooghly, near all the chief European establishments in this part of India, and benefiting largely from their united commerce or consumption of agricultural produce. It has the misfortune internally, and influences that of the exchequer in being the second in extent or consideration to Rajeshahy among these eahtimams under the weak interested management of a single Brahmin land-holder. He derives his descent, in Mahomedan contemplation no doubt, from the great Progenitor of mankind Adam ! though by the domestic nomenclature of his ancestors, where vulgar dates of course are lost in the infinite spaces of Hindoo chronology, it is not probable that his pedigree is traced beyond the supposed period of some family emigrants, said to have been sent to colonize the country of Egypt. According to prevalent tradition or authentic archives of the Khalsa, *Bobanund*, *najmuada* or temporary recorder of the jumma of the Circar of Hooghly, and *Crory*, or zemindar of the pergunnah of Aukerah, is the first man of note, in his genealogical history. From him, Ragoorah acquired by sunnud and enlarged the jurisdiction of Nuddeah, to its present magnitude, in the Government of Jaffier Khan. The district gained some respectability under the long and crafty management of Kisenchund ; but is now in danger of being reduced or dismembered, through the incapacity of his son Shiebhunder, the profligacy his servants, and mode of realizing balances.

HACKIKUT JUMMA, Ausil and Ezafa, of this important territorial trust, from the Bengal year 1135, with the establishment of the Toomary Rental of that period to the Company's acquisition of the Dewanny in 1172, according to M. R. Khan's Chucklehbundy.

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Zemindary of Nuddeah.

Chucklar, Circars, and Pergs.	Ausil Jumma of 1135.	Chucklahs, Circar, and Pergs.	Ausil Jumma of 1135.
Chucklar Houghly Circar Satgam.		Brought up—Chuck. Houghly Circar Satgam	4,16,078
Pergs. Ankerah	66,269	Circars Selimabad.	
Angouriah	75,374	Pergs. { Anurpoor 590	
Aslampoor	18,051	{ Khoosodnar 10,091	
Aula	3,632	{ Manpoor 25,982	36,663
Aslampoor	2,601	Circar Khaleefatabad Perg Imrah	538
Auliah	2,480	Chuck. Jessore.	4,53,279
Aemengar	3,867		
Amurpoor, K.	179	Perg. { Bagmarah 7,927	
Anwerpoor, K. Jagur, 18,731	47,035	{ Kehjoorah 2,968	
Amurabad, of Besnan, K.	4,060	{ Bhulooka Jagur, 1,724 10,083	
Baghwan	14,704	{ Kochrabail 3,432	
Bhelooka	258	{ Dholiahpoor Jag. 12,480 24,734	
Billia	9,958	Circar Khaleefatabad	
B. Hindah	7,337	Circar Satgam.	
Budolapoor, K.	861	{ Hulky 852	
Futichpoor	1,012	{ Mulah 3,528	
Gurhylooty	457	{ Chargat 257	
Ghatlah	15,144	{ Hussainpoor Jag. 4,358 8,021	
Ghyaspoor	4,255	{ Alempoor, Circar of Selimabad Jag. 403 1,022	62,624
Ghuiblarica	3,438	Chuck. Moorsheadabad.	
Hojiah Kahly	164	Perg. { Plassy 69,616	
Havilloo Sher	8,093	{ Belong 10,750	
Hat-A'ungunge, about Foujedarry.	23	{ Bheroll, Circar Shereefabad 1,796	82,152
Jaffinabad	2,234	Chuck. Boonsnah.	
Kassimpoor	8,072	Perg. { Hildeth 19,299	
Kahlijoory	562	{ Emducolly 689	
Kulcutta, K. Jagur, 17,006	28,672	{ Phalispool 502	
Lepa	128	{ Bhawasingpoor Jag. 60 817	
Lena Gurhy	1,045	{ Chundiah Jaguhtpoor. 2,494	38,904
Mahabitpoor	18,160	Circar Mahmoodeabad	
Minbarry	11,022	Chuck. Burdwan Cir. Selimabad.	
Mahomedpoor	1,072	2. Perg. Jerkpoor, K. 2,104	
Mowagurah	24,510	{ Kubarpoor, K. 12,461	14,265
Maawofdeh	210	Chuck. Gorahang from the	
Manpoor, K.	2,521	Perg. Yhroofshahy Jal. Jioyissundy 311	
Myketty, K.	694	Pesheush. Perg. Bagwan	
Mobai Nomuch o Moonr	6,485	Acct. Agreet. of 20 lacks 25,000	25,333
Nudiah	3,940	75. Perg. Total Zemindary in 1135	6,61,863
Panchpoor	38,994	of which	
Paidan, K.	1,871	{ Khalsa portion 6,07,545	
Pyghetty, K.	189	{ Jagaur 54,318	
Rajpoor	8,069	Carried forward	
Rajepoor	1,675		
Ralaha	1,070		
Shushpoor	4,203		
Segoornih	2,605		
Sultan Mindarpoor	5,540		
Sultanpoor	13,114		
Santypoor	3,455		
Sharpoor	2,803		
	4,16,078		

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HACKIKUT JUMMA, shewing the Modakil and Mokareje of the Ausil with Abwabs levied on this district; from the year 1135 to 1172, A. B.

Zemindary of Nuddeah.	Chucklahs, Circars, and Pergs.	Ausil Jumma of 1135.	Chucklahs, Circars, and Pergs.	Ausil Jumma 1135.
	Chuck. Hooghly .. as in 1135 ..	4,53,279	Divisions of 4 Chucklahs .. Brought up	6,43,905
	54 Modakil, or annexations to 1172.		Chuck. Jessore, as in 1135, A. B.	62,624
	Perg. Anurpoor towf. 37,022 baulances .. 36,258		Modakil to 1172.	
	Dholiapoore from Chuck. Jessore of which Towfeer 7,846, .. Total .. 30,508		Perg. Bhodien Circar Satgam, of which Towfeer 30,994, in all 45,851	
	Sultanpoore Circar Seimabad, of which Towfeer 2,711, in all .. 3,616	81,597	Hussien Poor. do 8,076 .. 7,577	
	Ameerpoore, Circar Satgam, K. 4,708		Gahltual .. do .. 1,031	
	Belindah .. do .. 3,512		Alempoor, Selimabad, Towfeer 848	
	Bhushpoore .. do .. 1,400		Janpoore Kkaleefatabad, of which Towfeer 9,637, in all 14,234	
	Abwah Foujedarry do .. 1,403		Bheeloka .. do .. 1,617	
	Bagliwan .. do .. 133		Subbhal do 1,312 .. 1,951	
	Schimpoore .. do .. 17		Balla .. do 1,912 .. 4,020	
	Havillee Sher .. do .. 26		Astadih, Satty .. do .. 543	
	Gahltiah, Bellia and Hattiaugur 16		Total .. 1,40,296	
		5,34,876	Mokareje.	
	Mokareje, or dismemberments, viz.		Perg Dholiapoore transferred to Hooghly, in all Rupees 24,734 40	1,15,522
	Perg. Kalcutta, tot. 28,672 Kissam 29,462		Hully .. do .. 40	
	Mohai Nemuck o moon Tallookeh Kalcutta .. 4,187			
	Palkan, Kissamut .. 1,462			
	Aslampoore Satgam .. 295			
	Mahabitoore do .. 200			
	1. Sigoonah do .. 95	35,029	Peshchush as in 1135, A. B. ..	25,000
	Nudeah do .. 100		Chuck. Goraghaut Talook ..	7,84,327
	Kassimpoore do .. 75		Jeykossennundy Perg. Yusssefehahy deducted ..	311
	Rajepoor do .. 70			
	Santypoor do .. 40		82 Perg. Total zemindary in 1172, A. B.	7,84,016
	Tutcheepoor do .. 25		of which Khalsa portion 6,03,749 Towfeer. .. 45,125	
	Bhilooka Khaleefatabad .. 10		Ausil { Jageer. 51,484 Towfeer 83,632	6,48,919
	Myhetty Satgam .. 8			1,35,116
	56 Perg. Total Chuck. Hooghly in 1172 A. B.	4,99,847		
	Chuck. Burdwan, as in 1135 A. B.	14,265		
	Modakil to 1172		Muscocorat charges.	
	Perg. Kubarpoore Towfeer 25,535 } Mokareje. .. 25,545	39,810	1. Nancar .. 3,288	
	Perg. Jarypoore .. 18		2. Neemtuchy .. 2,710	
			3. Moccudemey .. 1,372	
	Chuck. Bhoochna 1135, A. B. .. 23,901		4. Molungian Dadney .. 62	
	Modakil. Bhawsingpoore Towfeer .. 130		5. Palkan .. 164	7,596
			Total net jumma toomary ..	7,76,420
			Abwab to 1172, A. B.	
	Mokareje Perg. Chundeah } 2. } & Jaggaahatpoore } 2,494	21,545	1. Khasnoveesey .. 17,499	
			2. Nuzeranah Mokrey .. 20,000	
	Chuck. Moorsheadahad 1135 .. 82,152		3. Feel Khanch Mathoot .. 28,680	
	Modakil Perg. Mhe'and Sheerifabad .. 832	82,602	4. Zer Mathoot .. 14,348	
	1. { Rs. 83,034		5. Fouberdarry Abwab .. 1,209	
	Mokareje do. Plassey Satgam. 431		6. Ahuck .. 20,886	
			7. Oho't Marhattah .. 96,439	
			8. Nuzeranah Munsorgunge. 47,050	
			9. Serf-sicca 1 1/2 Anna .. 74,919	
	Carried forward ..	6,43,905	Total Malgoozary in 1172, Sicca Rupees ..	10,97,454

Such was, or should have been, the net rental of Nuddeah, in round numbers little short of eleven lacks of sicca rupees, to the moment of the Company's acquisition of the Dewanny; but in an instant, it was reduced by M. R. Khan to 3,74,064 Rs. No hustabood seems to have been then formed, of the modern actual value of the district. It was assessed generally on the Ausil, by towfeer and abwabs. In this state, it might have been expected, if remissions had really been necessary, that the amount would have fallen, on the new additional increases. Yet the contrary happened; and the deductions were made from the standard toomary jumma, or the old well established profits accruing on the jageer lands. From this time forward, the ostensible formal bundobust seems to have been slowly decreasing until the year 1778, immediately after the famine, and on dismissal of the naib Dewan; when suddenly it was raised, no doubt on very sufficient grounds, beyond all former example, to a gross annual demand of 12,66,266. Burthened, however, on the supposition of having resumed all the Serinjummy funds, and deprived the zemindar of his nancar or ordinary means of subsistence, with charges of collection in the mofussil amounting to 3,64,197 rupees, in 1134, the net malgoozary, after allowing an expense of two lacks and a half, fell to Rs. 7,36,957. At the same time, the native aumeeny investigations (and their authority should be relied on, till better can be produced) discovered sources of territorial revenue equivalent, with 2,42,842 plateka, to Sa. Rs. 15,85,798, besides Bazee Zemeen and chakeran 4,75,731 begas, to be rated at an equal number of rupees annual rent;—all derived from 2,099 farms including 3,403 villages, of which the particulars are to be supposed, of course forthcoming. To conclude, in 1190, (continuing to deduct charges of interior management at the last mentioned standard, admitted of) the clear revenue stipulated for, notwithstanding a formal increase of one lack of rupees, stated to have been brought on, at the institution of the Committee in 1188, did not much, if at all, exceed eight lacks of rupees; so that, in right and moderation equitable policy, three lacks ought to be regarded as the recoverable defalcation or effective increase capable of realization on the latter jumma, payable to the exchequer, forming the comparison with the rent-roll originally established before the reduced settlement of M. R. Khan, in 1765. Considering, indeed, the vast known resources of this fertile extensive district, (exclusive of arable lands turned into pasture, to evade payment of the expedient dues of Government, of fraudulent alienations of territory, with collusive reductions chiefly in favour of Brahmins, of the ancient rates of assessment specified in the Pottahs of the ryots,) the improvement of which its finances are immediately susceptible, might fairly be stated at seven lacks. But before we proceed to new funds of revenues, let us trace those we already possess to their source, and make them entirely our own, where still existing in all the plenitude of ascertained income, as transferred to the Company on acquisition of the Dewanny. In all events, it will be necessary to recollect that besides the pergunnahs herein set forth as composing the zemindary of Nuddeah, some recent annexations have been made by purchase, though in this work, to be separately noticed.

FOUJEDARRY OF HEDJEEH.

This district, situated on the low western margin of the river Hooghly, where it unites with the sea in the Bay of Balasore, though

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small in extent, being no more than 1,098 B. square miles in all its dimensions, is yet of great importance as an accessible frontier, rich in its produce of grain, but still more valuable, as productive of more than one-third of the necessary quantity of salt manufactured and consumed annually within the whole British dominions dependent on Fort William. It was first dismembered from the Soubah of Orissa, and annexed to that of Bengal, in the reign of Shah Jehan. In the Aumilly or Velayty year 1812, current still in all parts of the former province, and beginning at the autumnal equinox corresponding with the commencement of the sixth month of the Bengal Fussillee era 1111, on the death of the Emperor Alemgeer, A. D. 1707, the jumma toomary of the territory in question, did not exceed 3,41,384 Rs. arising from 28 pergunnahs, inclusive of the salt mhal of Hedjeelee, rated then only at 43,565 Rs. But on the grand improvement of the original assessment under Jaffier Khan, as stated in the standard rent-roll of 1135, A. B. the same lands, comprehending the whole chucklah, of Hedjeelee, with the pergunnah of Toomluck annexed to Hooghly, were valued, anil 4,77,947 Rs. distributed in 38 pergunnahs, united at that period, in the single zemindary trust of Sookdio, and since subdivided into the five lesser portions, denominated Jellamootah, Derodumna, Mhesadul, Toomooluck and Sujamootah, holding of as many eabtimamdarry officers of Government, agreeable to the following statement of the Crown rent established from 1135 to 1172 A. B.

Statement of the Crown rent established from 1135 to 1172 A. B.

Circars, Divisions, and Pergunnahs.	Ausil Jumma of 1135	Circars, Divisions, and Pergunnahs.	Ausil Jumma of 1135.
1st. Jellamootah Luckynarrain		Brought up	1,64,224
Perg. { Jellamootah 36,517 Kemalinal 55,149 Deenan Mal 13,245 Balerly 7,393 Bahadurpoor 11,459 Gawmish 508 Neycheek Bazar 958 Wybut Gurrah 808	1,26,598	Perg Derodumna brought forward 1,14,995 2 Petaaspoor Circar Muscoory 9,888 3 Syoor-de Jelasu 2,798	1,27,481
eteah. Jellasu.		Mhesradul to Janki.	
8. { Balshaby 13,008 Burcool 5,928 Agrajoor 4,173 Mungooda 2,915	26,025	Perg Mhesudul 38,261 C Maljeteah { Kolangirah 36,644 Gonasy 6,948 Aurangnagar 6,436 Kassimnagar 2,252 Tiyrah Carah 7,697 Sinamnagar 1,775 Noabad, or Budengen 1,652	1,01,568
1 Bhograir circar, Muscoory	11,601	4 Sujamootah to Mehinder.	
13 Total of Jellamootah	1,64,324	Perg { Sujamootah 14,078 Mahomedpoor 7,635 Atwary, K 2,676 Blomhary 923	25,314
2d. Derodumna to Jadob Ram		5. Perg Toomluck Circar	
Perg { Manjanah Zootah 52,919 Doordumnah 30,451 Arwal Mootah 15,738 Kutshak Hedjeelee 2,336 Gunhry 1,081 Huseinabad 469 Submottah 2,454 Shenzahwad 4,072 Amunabad 910 Baljoorah 4,757		Gualparah Chuk-Hooghly to Deodar Aly rated ausil	50,358
Circar Maljete		38. Perg to al Foujdarry of Hedjeelee to 1172 A. B.	4,77,947
		of which	
		Khalas in 1135 Rs. 1,85,985 to 1172	
		Rs 3,56,625	
		& jagger .do 2,91,972 to do. 4,41,322	
		Yudhor arable land 4,34,382 Nemucky or salt	43,365
Carried up . .	1,14,995		

To comprehend fully the nature and sources of the revenue of this district, it may be necessary to give some explanation of the distinctive appellations *Mudhoor* and *Nemuchy*, according to which the malgoosary lands are generally divided. The former, fresh or arable ground, is preserved from inundation of the tides, and consequent de-

struction of its more useful vegetative quality by embankments, called Behrybundy, running parallel to, and at some distance from the rivers, and numerous inlets intersecting the whole territory. Its financial arrangements, rent-roll, and mode of collection by Ausil and Abwab assessments, are established precisely on the same principle, as prevail throughout the rest of the soubah, with this difference only, that the proportion of increase on the original jumma hath here been always comparatively small. The latter, or salt land, is that portion exposed to the overflowing of the tides, usually called churs; where mounds of earth strongly impregnated with saline particles are formed, then classed into kahlaries or working places. Each on a medium, estimated to yield 233 maunds of salt, requiring the labour of seven molungee manufacturers, who by an easy process of filtration, and boiling afterwards the brine with firewood, collected from the neighbouring jungles, of annual growth, are enabled to complete their operations from November to June, before the setting in of the periodical rains, and with the savings from six months wages fixed by Government with the zemindars, at the rate of twenty-two rupees for every hundred maunds extraordinary weight of salt produced, retire to their respective homes for the remainder of the season; to cultivate their proper mudhoory lands, held free or on very favourable terms, under the denomination of chakeran, as a subsistence for the rest of the year, or, together with the amount of probable balances incurred on former advances, to serve as a retaining fee and security for future services. Until the commencement of the present century, it does not appear that any benefits were derived in the Khalsa or Jageer departments from this territorial source, beyond the Crown rent of the kahlaries, numbered at four thousand, and assessed on an average at about eleven rupees each; in all, yielding directly in money, incorporated with the other funds, the revenue before mentioned, of 43,565 rupees. But since the administration of Jaffier Khan, it hath been invariably productive of a large yearly profit on the manufacture and sale, by forms of contract termed *Mobai*, in contradistinction to *Nugdy*, applicable to the former mode of settlement, of at least eight lacks of maunds of salt in part annexed to the Nizamut appropriations, under the head of towfeer, and therefore eluding common observation, though involving a gain in fact, of more than three lacks of rupees, being the difference between prime cost rated at 22 Rs. per Md., advanced or improperly deducted from the mudhoory collections at Serinjammy charges, perhaps never to be refunded, and the nominal selling price at Hoogly, estimated latterly at 60 Rs. for every hundred maunds; yet for the most part bestowed on ministers, favoured servants, or merchants, who transported the salt on their proper accounts to distant markets, and acquired a vast surplus advantage, through an authorized oppressive monopoly. After the revolution of 1757, the greater share of this lucrative commerce, was transferred from Moghul adventurers to the English or Natives partaking of their influence. It may have been made one of the ostensible pleas of Cossim Alli's rebellion, without any real foundation in truth; for besides that his ambition evidently grasped at independence from the moment of his elevation, and that he himself had no material interest in the bundobust of Hedjeele, it is to be observed that Meer Jaffier, who was largely concerned on account of his jageers, had still, even in the limitation of the selling price of salt to 60 Rs., a very handsome income from the whole, as will appear from the following statement.

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ANALYSIS shewing the component parts of the Jumma bundy Kool of this district, amounting in gross A.B. 1169, to Rupees 10,41,314, arising from the Mudhoor and Nemucky lands, in the following proportions, according to which, if not ostensibly, the ordinary malgoozary was in fact, realized to the year 1172, and subsequently.

o. A. B. 1169.

	Mudhoory.	Jumma Kool to 1172	Nemucky.	Jumma Kool to 1172
Ausil Jumma Toomary from 1135 to 1172 Muscoorat deductions; viz.		4,31,382	The original Jumma of this portion, when incorporated with the Ausil Toomary of the Mudhoory lands, under the description of Nugdy, or money rental, amounted to more than	43,565
	Jellamootah.	Mhesadul.	Toom-luck.	Sujah.
Nancar	582	30	647	234
2. Moccudemy	682	80	1,869	402
3. Paikan	501	1,078	..	359
4. Berybundy	5,401	62	..	380
5. Kheyrat	184	...	...	...
Total	7,350	1,240	2,516	1,425
Total net Ausil Jumma...			4,21,848	

But when separately realized, in the mode of manufacturing salt by contract purchase termed Mohai, and future sales, literally expressed in Persian on the public records Keroosh Nemuck, as hath been invariably the custom since the administration of Jaffer Khan been, the revenue was to be calculated of course, according to the quantity of salt delivered, and the rate at which it was sold on account of the Nazim, to whose jagher the first profits usually appertained.

Abwab to the year 1172 A. B.

	Jellamootah.	Mhesadul.	Toom-luck.	Sujah.
1. Khasnoveesey ...	2,464		1,772	
2. Feel Khaneh ...	3,956		2,978	370
3. Zer Mathoot ...	1,561		1,190	145
4. Ahuck ...	7,019		2,069	183
5. Chout ...			10,269	1,334
6. Nuz Musoor ...			12,000	
7. Foujedarry Moab				124
8. Serf Sicca ...	25,607		8,166	2,092
Total ..	30,611	32,208	38,444	4,253
Total Ausil and Ezafa on the Mudhoory portion of Hedjeele to 1172... Sa. Rs. }				5,33,764

Thus, in 1179 and subsequently, the quantity of salt made and delivered throughout all the divisions of Hedjeele was Mds. 8,53,428, and which, at the estimated selling price at Hooghly then authoritatively fixed at 60 Rs. per Md., as settled with the zemindars or merchants, produced in gross Rs. 5,12,056

Serinjammy, or charges of manufacture regularly to be deducted from this fund, instead of the Mudhoory; viz.

In cash, as before stated ..	1,72,302
Salt, the surplus of 8 lacks	32,138
	2,04,440

Net annual profit forthcoming to the Soubahdar, under the head of Towf: Sa. Rs. 3,07,616

From which, was usually deducted, though in what ways to be refunded in course of the year, the ordinary advances made for the manufactory of salt, forming the capital Serinjammy or contract purchase money settled with the zemindars at the rate of 32 Rs. per Md., and amounting in all, to 1,85,000 rupees, but deducting a part paid in salt, being the surplus beyond eight lacks of Md., or nearly 5,400 Mds., valued at eightfold at prime cost, or formerly, at the selling estimated price, the sum really advanced in cash did not exceed 1,72,302 Sa. Rupees.

Jellamootah, &c, stood rated for	Ra.
Mds	4,72,808
Mhesadul entire	2,90,123
Toomluck entire	51,432
Sujahmootah	40,066
	1,21,311
	26,732
	18,205

The net total Jumma Mudhoory of 1169 was no more than 5,39,258 Rs., after deducting at the rate of 916 per cent. 29,484 Rs. batty or Serinjammy charges. The particulars of abwab and Muscoorat, here inserted, are chiefly taken from M. R. Khan's statement of them, in his bundobust of 1172.

The Berybundy charge, though included in the compromise of Muscoorat, involved probably the whole expense actually incurred yearly, being merely in repairing banks already formed. The divisions of Jellamootah to Duodumma, are both included under the former head.

Yet from this amount, in propriety, should also be deducted the ancient Jumma Nugdy or Kahiry rent, to shew the clear yearly advantage resulting from the more recent system of managing the salt lands; but as the whole of the public receipts depending on the rate of sale (in the time of Aliverdi A. D. 1,152, estimated as high as 150 Rs. per Md.) came, into the same exchequer; and as there could be no political reason then, for any specification of the former rental thus absorbed; so now it is sufficient merely to state it, by way of memorandum.

According to the preceding statement then, in the first Dewanny settlement of the Company, the bundobust of all the Mudhoory and Nemucky lands of the several divisions of Hedjelee, should have been rated at a net malgoozary of Sa. Rs. 8,40,980, or taking the jumma kool of Cossim Alli in 1169, at Rs 8,36,874. Nevertheless M. R. Khan, in 1172, states it only 5,75,149 Rs. He had, indeed, the example of his predecessor Nundcomar the year before, in reducing it to 6,65,320; but in this instance at least, he could assign a more justifiable reason for an apparent greater defalcation; and his statement in fact, seems accurately just. On the 1st September 1172 A.B. rather before the commencement of the Velayty year of Orissa, observed in the district now under consideration, the Society of Salt was instituted; and the whole Nemucky portion of territory, with all its valuable production, was transferred exclusively to their agents. In this, however, the Honourable Company were no losers. A duty of 35 Rs. per Md. the first year, and of 50 per cent. the second, levied on the quantity of salt manufactured, amounted to an ample compensation for the customary towfeer of the Soubahdar, now rightfully devolving by convention to the British Government. At the same time, it is to be remarked, that the naib Dewan's settlement, as it could only virtually have extended to the Mudhoory lands, so it comprehends almost precisely the full genuine rental of that division, together with the ancient jummanugdy of the Nemucky portion; which equitably was to be accounted for, when the regular profits of the Mobai were privately alienated, or not immediately forthcoming to the sovereign. In like manner, it will be found invariably, that wherever the local residence of European interference or of their agency, with the revenues, and a narrow simple detail of zemindary management, afforded an easy opportunity to the Company's servants of acquiring a competent knowledge of the actual collections, the jummanubundy of 1172, so far from being reduced below the former proper standard, was rather increased, to the great oppression of the ryots, if not even imposing an unnecessary burden on the higher land-holders, who were not possessed of the means to purchase indulgences. But when the deputy minister of the finances appears on the present occasion, to have relapsed to the original system of speculation, as in the deceptive liquidation of balances, by stating and admitting remissions at the close of two succeeding years, under the head of "deficiency in the salt manufacture of Hedjelee, on account of the exclusive trade of the lately instituted society, to the amount of 2,93,163 Rs. annually," as if credit had been given in the bundobust for any part of the produce of the Nemucky lands, or that the Mudhoor was to be made answerable for the secret, in some measure fraudulent, emoluments of the zemindars, in making, within the territory set apart for kahlaries, about four lacks of maunds above the quantity of salt usually delivered to Government, and which hitherto enjoyed, because undiscovered, they were now, by a new arrangement, to be deprived of from this time forward. The Mobai income seems to have been altogether embezzled or lost to the exchequer, until the year 1178 A. D., when the whole ordinary revenue of the foudjarry was brought back to near its original rightful standard, by a duty of 30 per cent. henceforth directed to be levied on the transport of salt from the churs to the markets for sale, carried thither at the risk of a profit of private merchants, who still, from the fewness of their numbers, did and must ever, in Bengal,

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form a corps of monopolists. That this impost fell short of the expected returns, on a basis of twenty-eight lacks of maunds, as the quantity annually consumed or sold, is no proof of an exaggerated calculation; on the contrary, its moderation was before, as it hath been since, sufficiently established on grounds of experimental certainty; and the deficiency may, in this instance, as in every other, be attributed, when not to European influence, to the neglect, chicanery, or corruption of native administration. In 1184, and subsequently, the entire rental of Hedjelee, on a medium of the three preceding years receipts, according to the accounts thereof made up, was stated at Rupees 7,13,684, of which 4,11,995 Nemucky, and 3,01,689 Mudhoory. But the former portion of the jumma, included for charges of the manufacture in Serinjammy, salt 22,021 Rs., and in cash advanced from the other division, to be replaced, though not so done, agreeable to ancient usage, Rupees 1,07,233. Besides this, from the latter share of the average bundobust, were further actually deducted 1,31,174 Rs. for expense of a mofussil management, having only a neat malgoozary for the arable lands, of 1,70,515; and which, together with the Mobai profits, thus improperly swelled by the amount of a borrowed capital, constituted a total clear income of no more than 5,60,488 Rs. At the same time, it is to be observed, that the native aumeens, still here checked in their accounts by the formally independent Canongoes of Orissa, found sources the year immediately before, for a territorial revenue; exclusive of plateka, and the whole of the salt product of 6,09,299 rupees, over and above a Bauzee Zemeeen or chakeran allotments, comprizing 3,17,553 begas of productive ground, without estimating the similar fraudulent alienations that would probably have been discovered in the pergunnah of Toomluck, if their inquiries, or our information, had extended to the ascertainment of the fact. Notwithstanding all this, however, in 1187, the jumma bundy kool of the foujedarry continuing to be rated at the medium standard of 1184, a separation of the Mudhoory and Nemucky funds took place, in the above stated proportions, and the amount of the latter finally withdrawn or deducted from the annual rent-roll of the soubah, was in future to make part, or be absorbed, together with the established duty of 30 per cent. being in all, equivalent to a selling price of only 90 rupees p'q Mds. in the larger expected advantages to be derived from a reform in the institution of salt, at this time adopted; extending the system of Mobai, to all the other districts of Bengal producing that necessary article of internal consumption, and calculated to bring the whole of a reasonable profit on the first sales, into the needy public exchequer, instead of sharing it, in a very unequal proportion of the actual gain, with a few private monopolists. A dispute arose between the Comptroller appointed to the newly modelled administration of this important branch of the collections, and the Committee of revenue also recently formed to superintend at the Presidency the finances generally of all the British dominions immediately dependent on Fort William, touching the propriety of admitting or liquidating in their respective yearly accounts, the deduction that must otherwise necessarily appear, in consequence of the late dismemberments from the yearly amount of territorial income. On the part of the former, who, indeed, was more especially interested in the issue, as entitled to a commission alone on the net profit resulting from the innovation, it was suggested that kahлары or ground-rent only (according to my information, to be

valued as before stated, at 43,565 Rs.) could be properly due or forthcoming to the exchequer from the salt lands; and that the remainder, claimed from the produce of the manufacture, in lieu of the bundobusty deductions, made on the separation of the two departments Nemucky and Mudhoory, was not admissible, as chiefly arising from new and temporary sources, created by the establishment of a particular system, which perished when it was changed. On the other side, a compensation for the customary receipts of the khalsa in the usual form, was insisted on, as conformable to the first medium settlement of 1184; and the propriety of the demand was supported on the following arguments: "that from the time the salt districts were under Mr. Lushington, to that period, the consolidated amount arising from land collections and salt produce, had constantly been inserted into the public accounts, as the amount jumma of those districts, and in Mr. Lushington's accounts was rated at 8,86,874-2-15 rupees; that in fixing the sum, Mr. Lushington had made an estimate of the salt produced in the Hedjelee districts, and rated the amount of it, at 60 rupees per Md., that according to this valuation, the sum on account of salt was 5,12,014-8-2, and the Mudhoor or land collections amounted to 3,24,859-10-13, making the sum total stated above, as the revenue of the districts; that the zemindars delivered salt in part payment of their revenue, and they were credited at the rate of 60 rupees for every hundred maunds they delivered, and their deficiencies were charged, at the same rate; and finally, that hence it appeared, the revenue arising from salt, was as much an article of the jumma, as that arising from the lands; for that the total of the two articles, was what formed the actual jumma of those districts." If I entertained any doubts of the authenticity of the accounts from which I have drawn the statements already exhibited on the subject of the Hedjelee revenue, I should here confidently avail myself of the corroborating testimony of Mr. Lushington, one of the ablest and best instructed servants of the Company employed in the management of their finances; for though he was erroneously supposed to be the regulator himself, of the estimated selling price of Hooghly at 60 rupees per Md., this article, with the rest of his calculations, will be found exactly correspondent to the particulars of mine, assigned to Cossim Alli's administration in 1169, with the difference, that I have deducted, the Serinjammy charges of manufacturing the salt rather from the gross produce of its own sale, than lessen the proper income of the Mudhoory, by appropriating so much of it in the form of a borrowed fund, to procure what might be considered an extraneous or relative financial advantage. But it may be sufficient in this place to observe, that both parties adhering to their respective opinions, a double entry in their accounts (taken in the contested profits of the Mobai and Rowaneh duties of 30 per cent.) hath swelled the amount of, and operated as a deception in, the general yearly statement of the resources of Government; and that the true considerations of right and policy involved in the question, seem to have been entirely overlooked. These, undoubtedly required a preservation of the old forms, through whatever channel the sum of the absorbed collections were henceforth made to appear; and it is a maxim in every well regulated system of finance, never to relinquish a claim in form, to an established prior impost, though lost in fact, in the magnitude of a greater future exaction on the same or like foundation; at least, until experienced advantage recommends the permanency of the

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latter. Hitherto, though the temporary benefits of the new mode cannot be controverted; yet their extent and continuance, are points of much speculative doubt, on grounds of apparent solid reasoning.

1st, I have myself elsewhere, in a calculation which I rather wish may be found underrated, reduced the actual profits of the Company, on comparison of what they were before entitled to, or might have realized on salt, by virtue of existing regulations, to 16 lacks of rupees. If we assume the selling price in Aliverdi's administration, being at the rate of 150 rupees per Md., as the standard of former income, the difference will be considerably less; but if we take into the account, the greater advantage bestowed through the favour of Government on private merchants, and now only resumed in its proper behalf, the supposed gain of the modern plan would probably dwindle to nothing, and then the seeming possibility of levying, in the form of a simple duty, the full equivalent of a monopoly sale may, some time or other, induce the adoption of the former in preference to the latter mode, which though essentially the same, would, from a mere nominal distinction, convey a very different idea to prejudiced popular imagination.—2ndly. The prohibition of the trade in this article, from our settlements in the East, is a small relative disadvantage; but the concession in favour of the French must be deemed highly impolitic and dangerous, only to be warranted on the plea of evident necessity. As well might merchants of Great Britain residing in France, claim exemption from the *gabelle*, as that French factors settled in Bengal, for carrying on their commerce to Europe, should pretend to interfere, in an internal financial regulation of the soubahs; and when the servants of the English Company, in fact masters of the country, by a false interested construction of the most extensive imperial firman privileges ever granted to foreigners, attempted to obtain such an unconstitutional indulgence, subversive of the law of nations, their conduct was justly reprobated by their superiors; nor did the French presume in 1765, even to animadvert on the exclusive right transferred to the society than established.—3rdly. The uncertainty on every occasion, of insuring an intelligent, faithful and vigilant administration on which the larger profits of the present universal Mobai management must in a great measure depend; might be used as a strong argument against the probability of its duration. Natural difficulties opposing the constant local inspection of European Agents, the depravity of natives necessarily employed in paying the molungees or superintending their operations in detail, and above all the non-existence of customhouse checks, to prevent the clandestine traffic of extra salt procured from the neighbouring province of Cuttack, or collusively purloined from the Bengal kahlaries in the jungles, thence transported to market under cover of Rowanick dustucks, ganted by the Comptroller of the manufacture from the places of original delivery, are amongst many of the supposed defects, inherent in the constitution of the actual system tending to its decline. But on the other hand, the more recent order for a public sale, will prove a most powerful corrective of almost every abuse, if a genuine standard of the prime cost quantity of yearly produce made and sold could once be ascertained, to direct the proceedings of the department intrusted with inspection and control in the general administration of the finances; and this it may be presumed the medium result of the first five years (beginning from May 1781) offers for all the essential purposes of an audit. In that time, thirty-

three lacks of maunds appear to have been annually manufactured at an expense with kahlary rent, but exclusive of European agency, of seventeen lacks of rupees, being at the rate of 54½ Rs. per Md., and excepting a surplus fund of three lacks, which should always be kept up to answer contingencies, were entirely disposed of, in an equal period for sixty-two and a half lacks of rupees, at the average rate of about 191 Rs. for many hundred maunds. While this standard, with a liberal allowance for unforeseen casualties, is adhered to, perhaps there can be no grounds for finding fault with, or entering into a minute investigation of executive management, and with more certainty the plan itself so beneficially conducted, will not be condemned when considered as originating under the pressing exigencies of an eastern despotic Government, and that in the whole scope of its operation, either in principle or virtual effect, it is comparatively less burthensome to the people, more equal in the distribution, of a lighter impost, simpler in its details, and in every respect, infinitely less exceptionable as a scheme of finance, than the simpler institution of the gabelle so long established in one of the greatest, most refined, and politic states of modern Europe.

To conclude :—Whatever ought to have been the rule, or may in future be adopted, for the amount, receipt, or liquidation of the revenue forthcoming from the Nemucky portion of Hedjeelee, the income of the Mudhoory as arising from territorial sources totally distinct, and altogether separated from the salt lands since the commencement of the Vilaty year 1189, though then put under the same European Superintendents, should have suffered no diminution; but rather an apparent increase by stoppage of the annual funds of rent before borrowed from the one, to make good the necessary advances in carrying on the manufacture, which alone rendered the other division of the district, in the least productive; yet this, is so far from being the case, that in 1190, A. D. the gross jumma to the share of arable ground entire is stated only at Rs. 3,49,431, and being incumbered with mofussil Serinjummy charges of 1,67,280 Rs., yielded no more than 1,82,151 rupees, net malgoozary, which compared with the original clear rental to 1172, leaving a recoverable defalcation of three and a half lacks of rupees annually, from the Mudhoory territory, making part of the foujedarry of Hedjeelee, as before described, in extent or value.

FOUJEDARRY OF RAJEMHAL.

This Province called also Akbernagar from its capital, and Cankjole on the Khalsa records, as being the principal pergunnah, in like manner situated on the western bank of the Ganges, was an important military Government on the confines of Bengal towards Behar, commanding some of the mountainous passes in to either country; particularly the famous barrier of Terriagully, the possession of which was deemed of so much consequence in times of the hostile independence of the two neighbouring soubahs. It was likewise of valuable financial consideration; not indeed in proportion to the whole of its dimensions of 2,217 B. square miles, including a hilly tract productive of a bare subsistence to a scanty savage population; but on account of its plain fertile territory of 1,200 square miles contained in that extent, and lying chiefly east of the Ganges. In 1195, A. B. Cankjole was the only considerable zemindary of the district, assessed to the exchequer for no more than 74,314 rupees. From that time forward to the com-

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pany's acquisition of the Dewanny, the number of official land-holders has increased with new annexations of land, all within the chucklah of Akbernagur, except a small portion dependent on Moorsshedabad; as will be shewn in the following Table, comprehending the Ausil and Ezafa rent-roll of the whole foujedarry, in its several subdivisions, as herein described, to the Bengal year, 1172.

Divisions and Pergunnahs, &c.		Ausil and Towfeer to 1172.	Divisions and Pergunnahs, &c.		Ausil and Towfeer to 1172.
1st. Zemindary of Cankjole to Afzal Kellam Ullah.			Brought up ...		1,28,959
18. { Circar-Audimber. Jennetabad. 1. 2. 18. Total Zemindary of Cank- lo ...	Perg. Akbernagur with Belal-poor. Village of Cankjole. Rs. 500 Ausil to Mahd. Yurf Bodeh Gungul Seltinabad ... towfeer 3,386 Aungachy Mahobitpoor ... towfeer 1,062 Gungapersaud do. 55 Baherai Dussahazary do. 376 Solimanshahy do. 13 Barouly do. 16	15,916 12,980 16,968 10,680 6,518 2,019 4,783 1,197 1,500 25 9,671	3. Zemindary of Hatindoh to Bhowanny Churn.		
	Sujarabad Surpoor Gungul do. 61 Dir Shirk do. 101 Begunabad do. 604	473 122 715 1,176	Pergs. { Hatindoh, Jennetabad 19,637 Massagong Tajepoor towfeer .. 7,818 ... 13,500		33,137
	1. Shekarpoor, Circar Barbecakabad, with Aizet Ullah's talook of 3,513 R., and a towfeer to Cankjole 114 Rs.	4,291	2. { Talookah Perg. Gourhind Jonnetabad to Mannuldier, with a towfeer of 3,102 Rupees 5th. Ditto, Perg. Malduar, Tajepoor, to Jaggutullub 6th. Ditto, Havillah Pandah, Circar Audimber in two divisions to Mahomed Tabir. &c. towf. ... 3,487 7th. Ditto, to Mahd. Bakur and Radakantsing in 2 divisions		6,688 11,526 5,740
	Chuck. Moorsshedabad.		Perg. { Klassimpoor Jennetabad 7,697 Sultanpoor, ditto ... 676		8,374
	2. { Gunganet Circar Jennetabad 2,878 Esalampoor, do. Mahmoodabad 23	2,901	8th. Do., { Mograyn, ditto ... 3,452 Kutwally, ditto towf... 764 to Mahomed Roshin ... 1,115		4,567
	18. Total Zemindary of Cank-lo 1,172	91,967	9th. Ditto, Perg. Kissimnagur Circar Audimber in three subdivisions to Abyram, &c. towfeer ... 3,623 10th Ditto, Perg. Chuck. Delawny, Audimber, to Audy, including a towfeer of 1,553 11th. Ditto, in Perg. Der. Shirk Doyar { Soerpoor, Dogachy, and Shere shahy of Circars Jennetabad and Audimber in four petty talooks to Herry Sunker, &c. towfeer .. 1,284		10,603 4,091 5,313
	2d. Betteah - Gopaulpour to Peran Nohit Pergs. Bettelah Gopaulpour towfeer ... 5,570 Total 30,605		5. { 12th. Ditto, Sair of the city of Akbernagur and Derriapoor in Audimber to Mahomed Hussein, the former 19,145, the latter 35,287 Rupees 13th. Ditto, Jagee of Pergunnahs Jeemooly, Kejaleh Aman Ke. Akbernagur and Der. Shirk to Narrain Sing, Zemindary of Mujwah 11,250 Pergunnahs Gurky to Bhirsmond of Tellia Gurry ... 4,500 Aymah of Pergs. Boxcees hazary to Shah Koctub Alem. } 6,061		54,432 21,811
	Jennetabad. { Bellary ... do. 719 1,882 Kallum Bazar do. 225 731 Judul Bazar do. 549 1,726 Shapahad 76	36,994	Jennetabad and Audimber.		
	7. { Chuck. Moorsshedabad. { Futtahjungpoor Jennetabad, towfeer 675 1,888 Bedarabad Mahmoodabad 85	35,020	48 Pergs. TOTAL Ausil and Towf. of Rajemhal		2,95,241
Carried up ...		1,28,959			

Divisions and Pargunnahs, &c.	Ausil and Towfeer to 1172.	Divisions and Pargunnahs, &c.	Ausil and Towfeer to 1172.	Mr. J. Grant's view of the Revenues of Bengal.
Total Ausil and Towfeer of Rajemhal to 1172, A.B. in 13 Zemindary divisions, subdivided into Pargunnahs 48.		Net Teshkhees Jumma, Ausil and Towfeer of 1172 brought up ...	2,71,530	Foujedarry of Rajemhal.
Brought over ...	2,05,211	Abwabs established to the same date.		
14th. Sayer of the mint of Akbernagar ...	7,566	1. Khasnoveessy, ..	3,574	
		2. Zer Mathoot. . .	2,665	
		3. Chout Marhattah .	25,384	78,902
Total Jumma as then forthcoming. ..	3,02,807	4. Serf Sicca 1160 ...	28,279	
		5. Keffyet Mustabood do.	19,000	
Ausil 2,66,826 { Khalsa 2,30,037 Towfeer 35,981 { Jagur. 72,770	1,172Rs 3,02,807	Total Ausil and Ezafa of Cossim Alli to 1170...	3,50,432	
Mokhareje, or dismemberments, viz.		Additional Keffyet of M. R. Khan, as stated in his account in 1172, A. B. ...	23,758	
13th. Division Jageers and Aymah ...	21,811	Jumma Kool, Sa. Its. ..	3,74,500	
14th. Sayer of the Mint. Muscoorat or compromise for all zemindary charges	7,566 1,900			
Ne. Teshkhees, Jumma, Ausil, and Towfeer ...	2,71,530			

Note.—Some years after the Dewanny acquisition, the zemindary of Hatindeh appears to have been separated from this province, in its room 9-16ths of Akberpoor, with a portion of Mungalpoor, and some lesser pargunnahs of unknown original value, were substituted.

Of the foregoing net bundobusty income that should have been forthcoming to the Company's exchequer in 1172, M. R. Khan gives only credit in his first settlement of that date, for Rupees 2,75,351, on account of the whole district of Rajemhal; thereby sinking near a lack of rupees, not in the increased assessments which were continued, and even extended beyond the standard of Cossim Alli, but in actual reduction of the original sources of revenue, serving as the necessary lawful basis of all future additions. The following year, however, he brought back of this deficiency, Rupees 39,135, under the denomination of a new further impost, and by annexing to the rental of Cankjole the whole, or part of the jumma of Sultaungunje Akberpoor, &c., swells the income of the foujedarry to the fallacious, if compared, amount in the whole of 3,86,920 rupees in 1184, when a settlement was formed throughout Bengal, on the supposed medium collections of the three or four preceding years; the gross assessment of this province (including Hatindeh with Kassimpoor more recently dismembered, and all the late annexations of Akberpoor, &c. valued Ausil and Ezafa at 40,040 Rupees) was reduced to 2,11,882 Rupees, burthened with Serinjammy expense of 29,987; at the same time, the aumeens found sources for a rental of 3,72,302, besides Bazee Zemeen and chakeran lands of 80,172 begas; finally, in 1190, an increase of 18,000 on the same territorial funds, established with the institution of the

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Foujedarry
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controlling Committee of revenue at the Presidency, made the total income appear to be Rupees 2,29,882; but after deducting mofussil charges enhanced by a new incumbrance of 60,000 rupees, under the denomination of disbursements, including a militia establishment, or pensioned list of mountaineers, the net malgoozary stated to be due to the exchequer, did not exceed Rupees 1,39,195. From this sum, in order to draw a just comparison, is to be subtracted the extraneous sources recently acquired, by incorporating the pergunnahs of Akberpoor, &c., and then scarcely one lack of rupees would be forthcoming from Rajemhal as here described, in all its original dimensions; leaving a gross defalcation of 2,75,000 to be accounted for since acquisition of the Dewanny in 1172. But as it seems probable that the sayer of Akbernagur may have fallen off about 25,000 rupees from the Ausil Jumma of the foregoing statement; so I am inclined to add so much more to the amount already allowed of as mokhareje, and thereby diminish the recoverable deficiency of the foujedarry entire, to two and a half lacks of sicca rupees.

FOUJEDARRY CHUCKLAH OF SYLHET.

Foujedarry
Chucklah of
Sylhet.

This province, in the eastern extremity of Bengal towards the frontier of some of the tributary dependencies of Asham and Aoa, and in about the latitude of 25 degrees north, little more than 300 miles distant from China, seems to have been formed into a Military Government, rather on account of its remote secluded situation to the east of the Bhirmapooter and Soornah from the central force of the soubah, than from any reasonable apprehensions that could have been entertained of foreign invasion; environed as it was found, on all its naturally inimical sides, by inaccessible hills or impenetrable jungles, which now, in a period of more than 200 years, we know have preserved its internal tranquillity from the hostile attacks of neighbouring states. Its actual dimensions, after the dismemberment of Seryle, Turruf, and Zein Shahy, in favour of Dacca, are computed by Rennel to be 2,861 British square miles of low territory, chiefly productive in rice and cotton, being subject to the annual overflowing of the Soornah, in its whole extent from east to west; but of more importance from its natural growth of ship-timber, built into vessels of different sizes, formerly for the royal Nowarreh, now on account of the private traders of Dacca; for its great production, exclusively enjoyed, of limestone quarries; for an abundant breed of elephants, aghur wood, stick and manufacture of wild tesser silk, called muggadoories. Nevertheless, the country may be considered as poor, comparatively with the rest of the soubah; for, like Orissa, it continues to pay its rents in cowries; and as shell, which everywhere else in Hindostan, is the lowest medium of exchange, is here the only substitute for money in revenue accounts, though the precious metals are by no means unknown or wanting, in private mercantile operations. As a farther indication, however, of poverty, it may be observed, that the district is divided into 146 small pergunnahs, distributed at least amongst an equal number of petty land-holders; and it is therefore that in the following rental, I have reduced the several heads of territory to five classes, of which the rental was appropriated to special expenses or received into the treasury, in the usual form of khalsa and jageer.

PERGUNNATTY HEADS OF EXPENDITURE.	Ausil Jumma of 1135.	Mr. J. Grant's view of the Revenues of Bengal.
<p>1st. Nowarreh establishment in 1169, before the disbursement of Seryle and Zein Shahy, was here, in all 2,05,373 Rs., supplied from 3 pergunnahs, now reduced to the great wood zemindary pergunnah of Bannichung, in the fork of Soormah and Cossary rivers assessed for ...</p> <p>2nd. Kedah Afial establishment for catching elephants, 15 perg. Agrahsutty Bouron, &c. ...</p> <p>3rd. Khorak Afial, for maintaining elephants when caught, 30 pergunnahs Gooriah, &c. ...</p> <p>4th. Bedrh-cundy, for the provision of mats and embalming raw silk, and wrapping up the treasure sent annually to Delhi, in 31 kissmut pergunnahs, of which the principal Gudriable, &c. ...</p> <p>5th. Pai Baky, old jageer resumptions in the 69 remaining p. gs. (of which the most considerable were the Havillee of Sylhet, or Khecta Lasur Luchag Diniapoor, Luckansery, Bussacura, Modskandys, Pagglah Cossa, &c.) now again assigned in part, to the Dewan and Cossinately, &c. ...</p> <p>To the Khalsa, or still unappropriated ...</p> <p style="text-align: right;">2,50,081</p>	<p>61,948</p> <p>28,988</p> <p>18,044</p> <p>28,964</p> <p>1,78,461</p> <p>71,620</p>	<p>Foujedarry Chucklah of Sylhet.</p>
<p>Muscoorat, &c., deductions; (viz.):</p> <p>1st. Mujeraï to zemindars ...</p> <p>2nd. Sahanch, or yearly stipends those of Soosing and Cachar ...</p> <p>3rd. Alhunga to pur Mahomed ...</p> <p style="text-align: right;">Rs. ... 13,119</p> <p>4th. Jageer of the Buckshihi in } Perg. Turruf, transferred to } Dacca since 1169 ... }</p> <p style="text-align: right;">24,954</p>	<p>6,608</p> <p>4,845</p> <p>1,666</p> <p>1,834</p>	
<p>146 Pergs. Ausil Jumma Toomary of Sylhet to 1172.A.B.</p> <p>Abwab, foujedarry additional assessments, } established since the time of Sujah Khan. } of which, the proportion on transferred Perg. to Dacca ...</p> <p style="text-align: right;">47,000</p> <p>Total Ausil and Ezafa of Sylhet to 1172... Sicca Rs.</p>	<p>3,55,074</p> <p>1,59,535</p> <p>1,12,535</p> <p>4,75,609</p>	

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Foujedarry
Chucklah of
Sylhet.

The net malgoozary of the province thus amounting, to the acquisition of the Dewanny, to Rupees 4,75,609, including the four first articles of expenditure, thenceforward discontinued on the part of the Company, being paid in cowries, would have been rated according to the exchange established until that period, for 10,70,120 kakoons, at two and one quarter for each rupee. But the standard of the currency was almost immediately changed with the Government, under the more extensive mercantile operations of private European traders. Enterprising adventurers of influence, brought whole cargoes of the revenue money of Sylhet, from the Maldives and elsewhere. These shells, if not directly carried up the Megna river, to a place where found to be so valuable, would in a certain proportion have been transported thither, in a slow imperceptible course of circulation, with the neighbouring districts of Bengal; which also make use of the same medium, in the lesser transactions of internal commerce. Such an influx of the most miserable signs of wealth existing soon diminished their relative value universally; but within the narrow circle in which they were to be received in payment of exchequer dues, (amounting formerly to one-fourth of the annual gross produce of the soil) the influence of the American treasures in reducing the price of bullion in the Eastern world hath scarcely been comparatively greater: insomuch, that now twice the number of kakoons of cowries, at the actual current change of four and one-half for each rupee, would be necessary to make up the same revenue in silver, as forthcoming in 1169 or 1172 A. B., and ignorant speculators are astonished to see a marine production regorged in heaps from an inland country, to maritime adjacent markets for sale, to answer the sovereign's demand of yearly territorial rent. It is fair however to observe, that Cossim Ali, or perhaps his successor, Nund-comar, in financial administration, never brought to public account a larger malgoozary from Sylhet, than rupees two lacs, six hundred and eleven, but then they themselves possessed all the funds on which the Abwab foujedarry had been established, the exclusive privilege of providing chuam, or since extended to the English Company, may have absorbed a part of standing former income, and the whole expenditure in boats, for mats or elephants, was really or formerly incurred as before stated. When all these sources were virtually resumed, as they were on acquisition of the Dewanny, their product should have been made to appear in M. R. Khan's first bundobust; yet this was so far from being the case, that in diminution of jumma exhibited (swelled by accumulation of 69,494 Rs. foujedarry Abwabs) 67,895 Rs. were remitted at the end of the year, under the heads of charges, loss or enhancement in the price of cowries. The same reduced standard, with various fluctuations in the amount of provincial Serijammy expenditure, hath nevertheless, and almost singularly continued to be the measure of public exaction, to the present time; for though in 1188 a formal increase of 35,000 Rs. took place, still the advantage was counterbalanced by a mofussil charge of 85,000 Rs. In a word, after making every reasonable allowance in a remission of 1,25,000, including the whole of the additional, with part of the original assessment for a decline in the resources of this province, from discontinuance of the ordinary disbursements of Government, the recoverable defalcation beyond the actual net rental of 1190 cannot be estimated, at less than two lacs of sicca rupees.

ZEMINDARY OF JESSORE.

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Zemindary
of Jessore.

From the original formation of this zemindary, called also Yusufpoor, conferred in the time of Jaffier Khanon Kishenram, a koyt, who had been removed from Orissa, and continued by renewed sunnuds in succession, to Sookdeo and Neelkant to 1164, and even formally until the year 1170, when granted to the present official possessor, Serykant, it was held unparticipated, comprehending, with the exception of a few included talooks, the whole of the modern province of Jessore, and by the greatest part of the proper ancient chucklah of the same name, in an extent of 1,365 B. square miles, but about the latter period mentioned to compensate for the loss of a small eahitimam, comprized in the Company's zemindary of Calcutta, a considerable dismemberment by sunnud took place, in favour of a mussulman land-holder, Sellah u'dien Mahomed Khan, including under the head of Saidpoor, one-fourth of that pergunnah, with the like proportion nearly of the ancient painam, or territorial jurisdiction of Yusufpoor; according to which division, the following Table of the Ausil and increased assessment of both, to the year 1172, is contrasted.

Chucklahs, Circars and Pergunnahs.	Ausil Jumma.		Chucklahs, Circars and Pergunnahs.	Ausil Jumma.	
	Yusef-poor.	Said-poor.		Yusef-poor.	Said-poor.
Chuck. Jessore, Circar Khahcftabad.			Mngoorah Towfeer ... 2,090	3,601	...
Pergs.			Mepshi Pissak ... ..	...	2,697
Bundermirmoodapoor	2,974	991	Nulsy	14,072	871
Ecrejshutty	1,171		Phetkary	1,053	...
Bhella, Towfeer ... 8,539	12,025	...	Ramchundpoor, Towf. Yus. 3,932	17,077	11,067
Bognarrah	3,175	...	Runglah do	6,157	10,501
Burgong	153	...	Rechaly bazar do ... 543 Yus.	863	106
Bhellia	774	...	Rehimpoor do .. 392	625	...
Bhelocka, Towfeer . . 816	1,459	...	Rahspoor .. do .. 1,362	2,301	...
Bazcedpoor do 5,997	11,134	18	Saidpoor	32,452	10,642
Duntiah do . 14,711 Yus.	25,829	342	Serpet Kiarajo	815	271
Eatimampoor	9,294	3,098	Sebinhabad do 4,590	8,256	...
Eslampoor do ... 314 Yus.	535	73	Serpet Kehtah	825	...
Hussimpoor do 1,188	1,987	...	Serjedahmedpoor do ... 384	666	...
Hat Rehimbabad do... .. 348	601	...	Sunbhal Tal. Aukerah ... 638 ex.	...	2,391
Jugooneah	13,400	12,669	Shahradpoor ... ..	...	57
Khalis hahly	204	7,986	Talle ... ..	...	5,466
Mullickpoor	3,533	1,177	Circar Futtehabad.		
Mundehgacheh	634	228	Pergunnah Yusefpoor	42,916	...
Mohabtpoor do 1,362	2,301	...	Carried forward...	2,27,357	60,132

Chucklahs, Circars and Pergunnahs.		Ausil and Ezafa.		Chucklahs, Circars and Pergunnahs.		Ausil and Ezafa.	
		Yusefpoor.	Saidpoor.			Yusefpoor.	Saidpoor.
Brought forward ...		2,27,357	60,132	Brought forward...		2,52,415	66,911
Chuck. Jessore— <i>Continued.</i>				Abwabs established to 1172, A. B.			
Sateam	Nowangur, Towfeer . . .	3,038	5,301	Yusefpoor. Saidpoor.			
	Hussampoor do . . .	6,641	12,981	1. Khasnooveccsy ...	3,775	1,191	
	Rammangle . . .		1,691	2. Fulkhasul ...	7,114	2,371	
		2,47,348	60,132	3. Zer Mathoot ...	3,081	972	
Chuck. Houghly Circar				4. Nuzeranch Mokurw ...	1,891	608	
Khalachatabad.				5. Abuk . . .	5,108	1,642	
Perg. Khalaspur ...			4,428	6. Chout, Marhattah & ...	4,389	7,926	
Dholupoor, Towfeer . . .	451 to Yus.	3,865	1,112	7. Nuzeranch } Mucoy ... }	28,125		1,03,798
Sateam to Khalaspur.	Solimpoor . . .		515	8. Scif sicca, } 5½ annas }	30,365	7,448	22,172
	Boroo . . .	99	373	9. Foujedarry Akwab . .		11	
	Perjernam . . .		371				
	Molai Nemuel O'Moom . .		101				
Nuzeranch on the dewan's jagher* 46 Pers.		3,919					
Total Ausil and Towfeer to 1172 A. B. }		2,55,221	67,062				
of which							
Yusefpoor }	1,88,046 { towf. }	1,47,758 K.	51,358				
Ausil.	67,175 }						
Saidpoor . .	67,062						
Total . .	2,55,108	Ausil 40,288 Jag	12,709				
		Sq. Rs.	2,55,221	10. Towfeer, or profitable } increase }		Rs. 3,56,218	89,083
Muscoorat.				on the jagher portion of Saidpoor, not inserted in the preceding account. ... }			15,768
Yusefpoor. Saidpoor.						1,04,851	
1. Nancar . . .	1,519 { 30 }						
2. Neem Tucky . . .	1,287 { 20 }	2,806	151				
4. Mujerat . . .	... { 99 }						
Net Ausil, &c., Malgoozary } carried forward.. }		2,52,415	66,911	Total net Jumma Kool of Yusefpoor and Saidpoor ...		4,61,064Rs	

* Note.—Supposed to be the talook of Diram, in the Chuck, of Moorshedabad, for 3,487 Ausil.

Zemindary of Jessore.

This revenue of Rupees 4,61,064, proceeding from the two divisions of Yusefpoor and Saidpoor, included all the sources of clear income established in both, to the first settlement of the Dewanny administration of the Company. Cossim Alli's bundobust, two years before, was rather less; the greater district, being rated only for 3,50,386, and the lesser, for no more than Rupees 93,915, even with the separate pergunnah talook of Khalispur. But M. R. Khan's in 1172 was precisely as herein set forth in detail, excepting that from the amount of the former, comprehending the salt lands of Roymungle, a deduction was made at the end of the year, of 29,551 rupees, on account of the exclusive privilege granted to the society of trade then instituted; and that

in stating the latter, the whole of the towfeer was omitted, as will be found invariably to have been the fate of all the more recent resumed improvements under the same denomination, throughout the rest of the jageer territory of the soubah, at this memorable period of corrupt native management of the finances. In 1188, and subsequently, Yusefpoor formally increased 12,850 rupees beyond the medium standard fixed in 1184, on the basis of three preceding years collections, yielded only a gross rental of 3,27,810 rupees; and in like manner Saidpoor, with 8,001 Rs. additional, was rated at 89,680, together making a total income of 4,17,490, from which is to be deducted 66,898 zemindary and Adaulut charges, to shew the net malgoozary forthcoming in 1190, and amounting to 3,50,592 rupees, inclusive of 28,000 rupees, annually received for kahlary rent, though in form subtracted in the settlement of 1187, previous to the late reform in the salt plan. Yet the aumeens, in 1183, had discovered in both these divisions of Jessore, sources of revenue for 6,02,918 rupees, comprehending no more than 1,06,278 plateka or unproductive funds; which might have been amply replaced by resumption of Bazee Zemeen and chakeran territory at the same time formed, of 1,19,304 begas. Perhaps if the skirts and neighbouring woody islands of the Sunderbunds had, or could with safety, have been explored as far as the salt marshes of the bordering sea so as to admit the growth of the more useful plants, a much larger tract of sequestered arable ground would have occurred, even proper to be reserved from the usurpation of lawless dacoits or robbers, however entitled in their actual savage state, with associates in dominion, beasts of prey to common rights of nature; than resumption of the necessary uses of Government, of a portion of its proper territory, fraudulently alienated in favour at least of more peaceable, if not much more valuable subjects, to a foreign sovereign. In all events, the recoverable deficiency in the rental of the zemindary, entire as here described, in its two divisions of Yusefpoor and Saidpoor, cannot be estimated at less than one lack of sicca rupees, in comparison of the clear rightful dues of the exchequer in 1172, and those established at the close of a full cycle of nineteen years succeeding.

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Zemindary
of Jessore.

ZEMINDARY OF MAHMOODSHAHY.

This little territorial jurisdiction of 844 square miles in the chuck-lah of Bhosnah, towards the northern angle of the Delta of the Ganges, and surrounded on all sides by the great southern division of Rajeshahy, affording the means of apt comparison with that district, hath been successively conferred by Dewanny sunnuds, from the time of Jaffer Khan to Cossim Alli's, on Ramdeo Ramkant of Rajeshahy, and Kishendeo, all of the Brahmin caste, as found in possession in the years 1135, 1149, and 1170. But in 1187, within the period of the Company's administration, a very unconstitutional though unequal partition of the zemindary took place by which Govindeo of adoption to the last official land-holder's former wife, appears to have obtained something less than a fourth share, in prejudice to Mohinder and Sunkernarrain, the lineal descendants by a second marriage, and as such customarily, (when no personal exception is made) entitled to the whole, the rents of which, before the Dewanny, were burthened with a small yearly pension to a Mussulman exile and his followers of the family of the Mugg Rajah of Aracan.

Zemindary
of Mahmood-
shahy.

Circars and Pergunnahs.	Ausil and Towfeer to 1172.	Ausil and Towfeer brought up...	
		Muscoorat—Nanker 693	1,87,180
		Ausil ... 1,55,246 } Niem Tucky ... 594	1,775
		Towfeer... 31,038 } Mudded Mash... 488	
Circar Mahmoodabad, Chuck, Bhoos.			
Perg. Aurungabad. Tal. Megneh... 615 ..	5,655		
Aloonampoor	4,803		
Amceerabad of Berjemlah	3,807		
Azmulpoor	339		
Ayetpoor	3,104		
Bhaminpoor	574		
Berbady	708		
Best Cerriah	74		
Begooniah... ..	390		
Bes... ..	2,673		
Borchampoorah Salinch Mugg 400...	414		
Belwar'	406		
Berjumlah, Towfeer 10,017	15,505		
Chunder bariah	726		
Doorah	26		
Fazilpoor	2,133		
Goudliah do 38	963		
Hashempoor	501		
Hinpa do 44	44		
Jehangurabad Towf. 4,457. Tal M. 4,409	21,396		
Khoord Mahabitpoor	4,785		
Kassimpoor	2,602		
Kerlpoor	8,021		
Kolly Mihal do 40 1/2	585		
Mahmoodshahy, K	36,001		
Mohimpoor	6,516		
Mendole... ..	217		
Merarpoor do 9 1/2	1,558		
Nazia Anayetpoor do 2,240.	7,219		
Patabarah Salia Mugg ... 90 .	90		
Surpoor Bausal	225		
Surpoor, Berriah	3,100		
Sudali	1,029		
Shalijehanagur	4,650		
Tara Anagar Towfeer 4,052 & S. Mag. 735	16,033		
Tara Cunga, old do. 536, new 7,237*	25,200		
Vizierabad do 8	295		
Waman	769		
Circar Futehabad Towfeer.			
1 Perg. Mahabitpoor Bardorkerhla 327 ...	5,878		
Towfeer unspecified on the Dewan's jagear	913		
39 Perg. Total Ausil and Towfeer to 1172 Sa. Rs.	1,87,180		
		Abwabs established to 1170.	
		1. Khasnovocessy 3,954	
		2. Feekhanah 6,187	
		3. Tur Mathoot 2,484	
		4. Nuzeranah Mokurrery* ... 8,540	
		5. Fonjedarry Abwab 10,835	
		6. Aheek 4,474	1,11,596
		7. Chout Marhattah 21,331	
		8. Nuseran Munsoorgunge ... 14,000	
		9. Serf Siccas & Anna 25,341	
		10. Keffyet Sibcendy Kisoram .. 14,530	
		Total Ausil and Ezafa to 1172, on this district Sa. Rs. }	2,97,001

* Note.—The new Towfeer on the Dewan's Jagear, chiefly in Perg. Tara Ghian, is under the head of Nuzeranah. The Toolook of Megneh, recently granted Rajah Coonjubahary, was in all Rs. 7,016, which, with the vil. of Nossorah to Cautoo, makes 7,129.

Cossim Aly's bundobust in 1169, was inclusive of Muscoorat and Porbarans Keffyet of 30,000 on Mahmoodshahy, exactly 2,98,730 rupees. M. R. Khan's net jumma in 1172 did not exceed 2,85,978; but, by an increase the following year, of 9,000 Rs. the revenue was brought back to nearly its proper standard; this involving an improved rental of much more than double the ausil toomary, and the surrounding territory of Runny Bowanny, paid very little above the original assessment. In 1170, after the famine, Mahmoodshahy was rated in gross for Rs. 3,12,402. The medium settlement of 1184, gave only Rs. 2,72,011, and yet the aumeens found sources for 38,744 and including a plateka of no more than 38,744, and besides, as might be expected in a Brahmin zemindary Bazees Zomeen, 1,61,605 bogas, with chakeran to the extent of 29,973 bogas more. Nevertheless in 1188 and subsequently to 1190, the total demand of rent from both divisions, was reduced to 2,64,223, from which deducting moshaira, &c., charges mofussil originating since the year 1178, and amounting to 20,839 rupees; the remaining net malgoozary, compared with that of 1171, leaves a recoverable defalcation, with every reasonable allowance for bad management, of fifty thousand rupees, and with the expedient resumption of fraudulent alienations, at least two lacs.

The unequally proportioned jurisdiction at present, of $5\frac{1}{2}$ Annas, to Nariender Narrain the elder, and $10\frac{1}{2}$ Annas to Moodenarrain, &c., the younger, sons of Anoopnarrain, of the Brahmin race, who held this petty territorial trust undivided from 1135, until his death about the year 1155, in its dimensions altogether, is no more than 499 square miles; but, like the surrounding lands of the divisions of Rajeshahy and Bhetooriah, with which it forms a proper subject of comparison, it is rich in the culture of the mulberry or manufactures of silk; and being no less advantageously situated for commerce on the eastern margin of the Ganges, near where the Jellingee derives its source from an outlet of the opposite bank, was at least equally improved in revenue since the original assessment, as appears from the following Table of its Rental in the time of Cossin Alli, though thenceforward this district hath always been rated infinitely higher, in proportion to its extent or standard valuation.

Mr. J. Grant's
view of the
Revenues of
Bengal.

Zemindary
of Mahmood-
shahy.

Chucklahs, Circars and Pergunnahs.			Ansil Jumma of 1135	Net Ansil Jumma, with Towf. Zemindary brought up }		1,72,365
				Abwabs to 1172.		
Chuck. Moorshedabad Cir. Barbeckabad.				10½ As	5½ As	
Perg	(Lashkerpoor with Alhungeh, &c. 771.	3,40,033	Total 50,04 51,65 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 51 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M. R. Khan's bandobust in 1172, after deducting the customary Muscoorat, amounted only to 2,38,630 Rs.; but the next year there was an increase of 8,801, and immediately after the famine, the jumma rose still higher. This last, however, may have been comparatively rather a raked rent; for the jummas in 1183, do not allow the sources of revenue then forthcoming, to be more than 3,02,529 Rs besides, it is true, Bazeo Zameen and Zakeer lands, to the extent of 63,474 begas. On the contrary, the settlement of 1184, was greatly underrated, even if the continuance of the expense of moshairch had not then been in contemplation, as sums probable after abrogation of the temporary farming system, which gave it birth. Accordingly, the new Committee in 1188, and subsequently to 1190, by an additional assessment of 22,500, raised the total yearly demand on the zemindary to 2,24,272 rupees, though in consequence of the recent extraordinary Serinjummy charges of collection, this yet inadequate jumma-bund is reduced to a net malgoozary of no more than 2,00,934 rupees, leaving a defalcation certainly of forty thousand rupees, that may in future, and ought in moderation, to be restored annually to the public exchequer.

CANONGOE ZEMINDARY OF ROKINPOOR.

Mr. J. Grant's
View of the
Revenues of
Bengal.

Canongoe
Zemindary of
Rokinpoor.

This zemindary, if not formed and granted at its continually underrated assessment, as a compensation for perfecting with effect and fidelity the high important duties of Canongoe, must be considered the illegitimate offspring of undue influence, exercised under the relaxation or ignorance of administration, through the union of unconstitutional powers, sometimes vested in the same persons, and ever admitted by Hindoos when permitted thus to hold the incompatible trusts of an official land-holder, Dewan or Native efficient minister of the finances, together with the prescriptive hereditary post of chancellor, recorder, or keeper of all the revenue and juridical records of the exchequer of the soubah. In like manner, as we have seen in modern times, dispersed pergunnahs here and there partially dismembered of tuppahs, villages or gardens; and these unascertained fragments of indefinite value or extent, scattered and minute, the better to elude investigation, afterwards collectively classed under a single head of territory, as might be instanced in the case of Rajenagur Bykantpore, Cantoanagur, and Radabullubpore, so perhaps the district now in question, was first acquired by Sien Narrain, of the kyocaste, the adoptive ancestor of the present minor occupant Soornje Narrain, who lately succeeded in this established crafty line of filiation, the intermediate possessor Luchmunarrain, in virtue of an English perwanah, declaratory in his favor of all former rights and privileges, annexed in terms of the original firman of the Emperor to the office of canongoe, or by Dewanny sunnuds confirming to him, the customary zemindary appendage of Rokinpoor, which, in all its dimensions, may be estimated at 600 B. square miles, rated and distributed in the following subdivisions, to the year 1772, A. B.

Chucklahs and Pergunnahs	And Jumma	Chucklahs and Pergunnahs	Circars	And Jumma
Perg Chuck Moorshedabad		Brought up	..	2,00,503
Chunahally ..	Audin 4,395	Chuck Burdwan	Schmahad	8,067
Akherahaly ..	do 4,857	Aurnagabad	do	4,000
Chandpoor with Vil Kul-gatchy 220	do. 6,236	Buonagur		
Kitar Joar Moha Tow-fer 1,103	do 4,701	Chuck Hooghly		
Kochoug-Towfer 521	Shercefabad 909	Mundul Ghaut	Mundaram	3,079
Feozpoor	Audiml 10,806	Abwab Foudary	Satgou	64
Futcheung Tal. of Par-buffy chum	Shercefabad 6,526			
Bhule with Vil Bag-wanpoor 782	do. 12,322	Chuck Akbaragur		
Mohab with Vil Komah to P chum 1,414	do. 16,017	Akbaragur	Audimber	185
Yslampoor ..	Mah 2,557	Dus-hazary Towfer 32	do	71
Kashipoor ..	Audiml 2,010	Haville Tandah .. 53	do	1,111
Balucksing Tal. of Par-chum, &c 369	Shercefabad 688	Kassimnagar vil Bag-wanpoor	do.	906
Esampoor Tal. of ditto 815	Audiml 845	Nohanga of Bardhear ..	do	45
Kootpoor ..	Shercefabad 405	Kankjole	do	760
Perokhad ..	Audimber 2,413	Tajpoor Mu loah ..	do	1,302
Bedumah ..	do 3,947	Sulpoor ..	Jumetabad	854
Koolmah Vil Rajpoor	Mahmood 73	Koolahary ..	do	5,604
Kootpoor Tal. Parb-chum 751	Shercefabad 1,106	Kootwally Aymah Towf 6,002	do	17,780
Moharpoor ..	do 386	Dfsherk do 5,117 do 2,017	do	12,110
Goozab ..	Burcefabad 86	Shenpoorlyalpoor ..	Barbeckab	1,477
Azmpoor ..	Jumetabad 328	Bahary ..	Audimber	183
Amnabad of Brittan (to-paulpoor	do 26,416	Saur Tandah Towfer, L.R	do	3
Rokinpoor Aymah Shah K-ut 5,086	dp 67,641	Kootwally do do. 11	do.	26
Serabad ..	do 21,489	Chuck Jehangernagur, Sazirder Towfer 1,089	Bazooahay	3,635
Gummanut ..	do 413	Sahibabad do 3,866 on		
Bedcerabad ..	Mahmood 3,171	the Jagur Arbabulmal 1,562	do.	5,602
Ashunabad ..	do 79	Mokumabad Jag. Na-wur .. 11,602	do.	18,102
Futchejungpoor.	do 101	Ashakabad ..	do.	126
		Nundolapoor Towfer .. 206	do.	361
		Talibabad ..	do.	250
Carried up ..	2,00,503			

Chucklahs and Pergunnahs.		Circars.	Ausil Jumma Toomary		Ausil Jumma Toomary
Chuck. Bhooosnah.				Net Ausil Jumma with Towfr. to 1172 - brought up	2,94,781
Perg.	Bedjumlal ..	Mahmood	24	Abwabs.	
	Aurangabad ...	do	24		
	Jehangernabad ...	do.	267	1 Khasnoveesey	179
	Chumarky Towfeer .	6 do	61	2 Foup darry Abwab	341
	Fazilpoor .	do	215	3 Khust Gour	2,600
9	Paiga .	do	433	4 Chont Marhattah	11,777
	Bazoonas ..	do	420	5 Seif Sica 1½ An	26,517
	Patpassar Towfeer ..	12 Futehabad	21		
	Jillapoor .	do	215	TOTAL Malgoozary of Rokimpoor .. Sa. Rs.	3,06,215
	Towfeer of Paiga and Bazoonas		34		
Chuck Gornahant				Exclusive of Towfeer on the Jager Nowrah, to counter- balance the Bundohsty delinquency of Parbhuty Churn's Talook, of 9,934 Rs. when separately accounted for	
Perg.	Anter Jerooppoor Towfeer	32 Gornahant	385		
	Serauttah .	do	195		
6	Andelung .	Dazooahav	4,647		
	Sheerpoor ...	do	12,276		
	Mominung .	do	67		
	Barhuckpoor Towfeer	852 do	1,730		
Chuck Curryharry					
Perg.	Seerpoor Duskawnah	do.	67		
Total Ausil and Towfeer in 1172, A B of which, Ausil 2,91,808, Towfeer ... 16,896		...	3,08,701		
and of the former Khalsa 2,52,996, Aymah 10,711 and Jageer 28,095					
Muscoorat.					
1	Nankar ...	1,102			
2	Neemuckey ...	1,030			
3	Mocuddemy ...	741			
4	Aymah .	10,714			
5	Rozinch ...	247			
6	Paikan ...	89			
Net Ausil Jumma with Towfeer Sa. Rs carried up ...		...	2,94,781		

Cossim Ali's Jumma Keel of 1169 amounted only to 3,33,725 Rs., but the whole of the Jager Nowrah, and that under the denomination of Arbabulmal, being an extra allowance to the Khalsa mutesaddes, together with about 6,000 Rs. recent towfeer, or perhaps the rent of Parbhuty Churn's talook, making up all, nearly the difference of 33,000, were probably excluded from the general settlement of that year. M R Khan's net public bundohsty in 1172 was for no more than 3,09,602; but 39,447 rupees additional appear to have been privately levied, as established demands for the last mentioned and preceding year. In 1173 an increase of 10,000 rupees was made on the former official jumma (bund); notwithstanding which, the medium rental of 1184 fell to 2,32,421; though the annuities have stated as if they had really discovered the territorial resources of the Canongoe Zemindary to be in revenue 3,65,093 Rs., and in Bazar Zemeen 35,097 begas. The possessor must in this case, officially have been the channel of communication; yet interested as he materially was, in concealing the full amount of his income, he could not descend with decency below the ascertained standard of Cossim Ali's or M R Khan's assessment. In 1188 and subsequently to 1190, an annual increase of Rs. 35,000, raised the last reduced jumma in gross to Rupees 2,67,421, but deducting 50,065 attendant Srimjummy charges, left no more than 2,17,355 rupees of net malgoozary to the exchequer; so that (though a bold thing to say) in almost certain opposition to what will be alleged by the chief of the revenue in matters of finance) I venture to fix the recoverable defalcation here, to be one lakh and a half of sicca Rupees. At the same time, if the duties of Canongoe were faithfully and fully to be performed, perhaps two-thirds of that sum ought to be remitted to the occupant, over and above his actually known perquisites from this office.

ZEMINDARY OF EDRACKPOOR.

Mr. J. Grant's
view of the
Revenues of
Bengal.

Zemindary
of Edrack-
poor.

The Zemindary of Edrackpoor or Gorahgant, anciently part of the great district of Aurungabad, and successively conferred by sund, from the time of Sujah Khan, on Bishen-naht, Shien-naht, and Gooi-naht, the present occupant (and all of the Koyt caste) is considerably less in extent, than the assigned dimensions of Rennel, because he includes in his calculation, the undistinguished portion, or moiety belonging to Dinagepoor, under the same local denominations. On the whole, this little territorial trust, altogether situated in the chuck-lah and Circar at Gorahgant, may be computed to contain 632 B. square miles, divided and rated as follows, to the year 1172, A. B.

Chucklahs, Circars and Pergunnahs	Ausil Jumma	Chucklahs, Circars and Pergunnahs	Ausil Jumma
Chuck and Circar Gorahgant		Brought forward	68,011
Perg Adrackpoor	2,095	Perg. Anla-gachy	402
Aslampoor	1,898	Azimpoor	264
Aunchy	218	Bazar Jheket	13
Aginnuban	268	Bingly	2,669
Alygong	5,281	Bhemen Kondah	3,933
Alahindipoor	114	Bel-ghaut .. Towfeer 2,500	3,895
Aluhah	88	Bedina	1,276
Azmutoor	45	Baloobazar	19
Ardoobazar	76	Bagdhar .. Towfeer 2,750	8,647
Abdulahpoor	849	Haut Esalungunje	6,571
Baga	1,785	Jukehady	710
Bokil	1,203	Koolvally	36
Bazudpoor Towfeer	853	Kenwoopoor .. Towfeer 3,200	6,462
Bery Gorahgant Towfeer	2,471	Mulgong	2,025
Bery Shanirkallah	1,683	Mes-manokrain	417
Berha, Parah, &c.	27	Nemuck Golah or Talimpoor	92
Folad-assy	9,835	Oray gahha .. Towfeer 1,331	5,688
Gatnal .. Towfeer 1,337	4,823	Russolpoor and Sunher-garay	1,083
Gunje Shanur Epallah	1,314	Saltangunje and Shlahgunje	1,309
Ghooly	155	Sherepoor Calbany .. Towfeer 565	6,403
Gunje Gorahgant	2,980	Seray Nowanger	14
Haut Meejmenetpoor	355	Seray Nooad .. Towfeer 2,897	4,200
Hytlaagee	925	Seray Kandhy .. do. 85	125
Kochlay	787	Tye-puttary	58
Khas Talek	4,565	Talook Kishnay	84
Kasimpoor	104	66. Perg. Tot. Ausil and Towf. until 1172	1,28,574
Kainpoor	1,339	of which Ausil, 1,08,430 & Towf 20,143	
Kohun	160	Khalsa 88,301 and Jageer 40,273	
Muxjed under Kahly	25	Carried over	1,28,574
Musjid Hussain Shahly	273		
Mookibpoor	4,115		
Peujebuka	29		
Saltanpoor	265		
Sengoor	2,377		
Shahzadpoor .. Towfeer 38	76		
Serai Noabad	—		
Talook Tally	341		
Towleygout do 318	596		
	68,011		

Ausil and Towfeer of the Zemy, to 1172...brought over				1,28,574	
Muscoorat.					
1. Nankar	518	1,687
2. Neemtucky	...	...	...	387
3. Aymah	...	...	...	18
4. Rozineh	...	...	...	315
5. Paikan	...	...	...	247
6. Rahboran	...	...	...	149
Net ..				1,26,887	
Abwabs to 1172.					
1. Khasnovoessy	4,795	64,748
2. Feelkaneh	...	...	...	3,876
3. Foujedarry Abwab	...	...	...	2,189
4. Zer Mat-hoot	...	...	...	1,814
5. Nuzeranah Mokurrory	...	...	...	1,000
6. Ahuk	...	...	...	3,355
7. Chout Marhatta	...	...	...	11,845
8. Nuzzor Munsoorgunge	...	...	...	7,000
9. Serf Sicca, 1½ Annas	...	...	...	15,872
				1,91,635	

Cossim Ali's bundobust for 1169, was, 1,86,217 net; M. R. Khan's in 1172, was in gross, 1,93,323; from which, he deducts, first, jagoers, in the name of Hussain Reza Khan, and for military charges, 6,460; secondly, the Muscoorat as before stated;—leaving a clear rental only of 1,85,171 rupees. In fact, 3,000 rupees, new towfeer, make the real difference between the two assessments. In 1190, after an increase of 15,000 Rs. had been put on the medium settlement of 1184, the total revenue then forthcoming, amounted to 1,60,196, from which, (deducting about 18,000 for Mofussil Serinjanny charges, and making some allowance on account of the afore-mentioned jagoers, apparently continued or bestowed without authority). I deem myself sufficiently warranted in stating here a deficiency to be recovered, of forty-five thousand sicca rupees.

ZEMINDARY AND TALOOK OF FUTTEHSING.

In reviewing the Hackikut Jumma or historical detail of the rent-roll of the different zemindaries of Bengal, the one now under consideration affords, the first instance of real diminution by decline and dismemberment, in Ausil valuation or extent, from the period of its original formation in the administration of Jaffer Khan, to the present time. The larger districts, in possession of affluent land-holders, who could purchase favours through bribery, swallowed up, and were enlarged by annexations of territory taken from the lesser, of which the official occupants might not be in a condition to resist encroachments; as in like manner, we often find the former exempted from a proportional share of the more recent assessments called abwab, while the latter, have been unreasonably oppressed with imposts to make up the deficiency of the general necessary demand of the sovereign to answer the yearly exigencies of the State; or perhaps frequently, through the collusion of native officers of the Rhalsa, with the insidious view of distressing these petty zemindars into an apparent voluntary relinquishment of their possessory rights, held under the sanction of a sunnud from Government. I wish it may not be found that this iniquitous practice hath been most prevalent in our own days, and given birth to many existing talooks of new creation. However this may be, Futtehsing, in its actual dimensions in 1172, being only

Zemindary
and Talook of
Futtehsing.

Mr. J. Grant's
view of the
Revenues of
Bengal.

Zemindary
and Talook of
Futtehsing.

259 square miles, forming comparatively little more than a point of connexion between Rajeshahy, Beerbhoom, Burdwan, with Kistnagur, on the western border of the Bhagzietty, and conferred successively on Herrypersaud, the son of Surajanum and Neel Kaunt, the present occupant of the Brahmin race (both of them servants of their predecessors in office respectively) was comprised in the following pergunnah divisions on the chucklah of Moorshedabad, viz. :

Pergunnahs and Circars.	Ausil Jumma 1135.	Disbursements Teshkhussy, or effective Bundobust.	Remain- ing Ausil Jumma 1172.	Teshkhussy, or effective Bundobust Jumma on the Ausil, at different periods.
Perg. Futtehsing Circar . . . Shereefabad . . . Ausil . .	32,798	11,932	1,20,776	In 1149 the Teshkees
Eslumpoor Audimber	19,542	1,036	18,488	jumma on the total
Keeratpoor Shereefabad	15,470	4,440	11,030	Ausil of 1135, was
Gan Ditto	8,348	787	7,561	1,41,826. In 1169, after
Chunakahly Audimber	2,483		2,483	the disbursements stated
* Kotgur Joar Mhola Ditto	1,446		1,446	ed, continuing the same
Bhirolo Shereefabad	814	87	727	to 1172.
Kashypore Audimber	3,009		3,009	
* Barbeehring Shereefabad	874		874	The Teshkeessy on the
* Koolberiah Mahmoodabad	1,668		1,668	whole of the Ausil remain-
Kootubpoor Shereefabad	72		72	ing, was Sica Rupees, 1,37,294, on ac-
11 Perg. Total of the Zemindary and Talook	1,86,416	18,282	1,68,134	count of the Khalsa.

ZEMINDARY AND TALOOK OF FUTTEHSING.

Talook of
Futtehsing.

Various causes, the separate effects of which I do not think necessary on the present occasion minutely to examine, may have influenced the extraordinary reduction of the original standard assessment, now for the first time occurring in the zemindary detail of the Soubah of Bengal, in the compendious form of a Teshkhussy Jumma on the total of the Ausil: 1st. It may involve part of the general small remission of Sujah Khan, under the same technical denomination on the Ausil Toomary of his predecessor. 2dly. It may in part, and possibly altogether, have been in consequence of the destructive war commenced with the Mahrattas in 1143, and waged for years in and about this little territory, to the certain diminution of its annual funds of revenue; 3dly. As near one half of the district is a morass, partially capable perhaps of producing only a scanty crop of rice, after an original outlay in the mode of tuckavy for the purpose of melioration, usually made by the sovereign proprietor alone, enabled with the will to encourage or perform the greater agricultural improvements in Hindostan; so when the constant smaller expense and labour necessary to maintain works of permanent utility in husbandry were for a long time discontinued, these may have fallen more quickly in decay, than they could again be gradually restored, through the miserably feeble efforts of a needy despotic Government. 4th. Herrypersaud the former land-holder, dying without issue, in the time of Aliverdi Khan, Bydentut his servant, procured a zemindary sunnud for the whole possession, in the name of his own son Neelkaunt the present occupant. Parbutty wife of the deceased, claimed a subsistence; and it seems likely, that a temporary allowance was made to her, forming part of

* These three Pergunnahs contain the talook of Herrypersaud, the son of Surajanum.

the Teshkhussy reduction; but it was reserved for an English administration, after a lapse of near 30 years, to espouse her father's pretensions; to decree in her favour a moiety of the chartered rights of Neelkhaunt, which had been otherwise considerably lessened by new alienations to Khalsa Mutseddy Talookdars; and in her behalf even countenance the novel system of female adoption, in a country where hitherto the natives of that sea are held always either in legal or virtual slavery. However this may be, on the basis of the ausil jumma feshkhees of 1169, the revenue then recovered its ancient original standard in the establishment of abwabs, viz:

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Zemindary
and Talook of
Futtehsing.

Jumma Teshkheeskool of Futtehsing	1,169	1,37,294	
Muscoorat			
Nankar to the zemindar ..	4,584	2,525	M. R. Khan in 1172, reducing the Ausil to Rupees 1,11,225, concluded a net bundobust for that and nearly the aforesaid abwabs, amounting to 1,60,637. In 1183, notwithstanding large and repeated alienations of territory to make up the new talooks of Radabullupore, &c, even the immense find sources of revenue, including a small plateka of 1,62,833 rupees, besides 55,032 hegna of Buzee Zameen and chakeran lands. Yet in 1190 the gross jumma was no more than Rupees 1,02,036; from which, deducting 5,833 for mofussil Serinjanny charges only, such a clear income will remain, as must leave at least a recoverable defalcation of eighty-five thousand rupees, inclusive of irregular talookdarry dismemberments.
Neem Tucky Canongoe ..	941		
Abwabs	Net	1,34,769	
1 Khannoveessy ..	2,784		
2 Feekhanah ..	6,187		
3 Zer Mathoot ..	6,246		
4 Aluk ..	1,414	50,124	
5 Chout Marhattah ..	14,357		
6. Nuzzer Munsoorgunge ..	3,041		
7 Serf Sicca 1½ Annas ..	1,603		
Total Malgoozary of the district in 1170 .. Rs.		1,84,803	

ZEMINDARY KISMATEAH OF MAHOMEDAMENPORE.

This district, comprehending about 700 square miles, with all the European settlements in Bengal, on the western margin of the river Hooghly, from the Foujedary capital of that name, or port custom house called Bukhshbunder, down to the opposite shore of Calcutta, was dismembered from the Painam permanent holding of Arseh then the *Lathiman* entire of Ramisser, a Koyt, father of Ragoodees, and grandfather of Govindes, who succeeded to one-third of the whole trust, first erected into a separate zemindary, between the years 1135 and 1147 A. B. It was at the same time, partitioned among the former's two younger sons and two nephews, with a Brahmin dependent of the family, each of whom gave his own name, (still retained on the Khalsa records,) to the subdivision or portion so acquired; but all were assessed for revenue to Government under the single head of Mahomedameenpore, and in like manner paid alone, through the channel of the most considerable or responsible of the participants.

Zemindary
Kismateah of
Mahomeda-
meenpore.

Chuchlahs, Circars and Pergunnals.		Portions of Ansil Jumma and Towfeer held by each Partner.						Total Ansil and Towfeer of Mahomedamempore.
		Mokund, 2nd son of Ramisser 9-16 of Mahomedamempore.	Menaker, his nephew, eldest son of Basdeo 10-16 of Boroo.	Gungadher, 2nd son of Basdeo 6-16 of Boroo	Ramkissen, 3rd son of Ramisser 7-16 Ma Poor.	Suntose Brahmin of Anwerpoor.		
Chuchlah Houghly, Circar Satgam								
Per:	Arsch	420	474	284	324	5,384	6,886	
	Abwah Foujdarry	314	210	126	255	160	1,095	
	Amerehab of Pyonan Towfeer 13,282		20,767	12,479			33,246	
	Amerepoor		5,134	3,016			8,150	
	Anw. rpoor Towfeer 2,000					7,655	7,655	
	Boroo	1,299	13,071	7,465	609	1,472	24,006	
	Behudeh		1,092	663		103	1,856	
	Bellah					3	3	
	Chutypoor	1,844	1,725	1,035	922		5,526	
	Chaudanagore					7	7	
	Calcutta Towfeer 987					1,482	1,482	
	Dharsch, Circar Selimabad	968				238	1,206	
	Pyzanlalpoor	204	5,527	3,306	159		9,286	
	Gunge Sunkerabad					978	978	
	Havillee Sher	513			343	3,089	3,945	
	Hutkundah	3	1,515	921	2	126	2,567	
	Hegrah Kahly	44	36	19	34	32	165	
	Kahrar Towfeer 15,587	15,931			12,390		28,321	
	Kuhliah		1,964	1,178		1,271	4,413	
	Mahomedamempore	6,472			5,107	77	11,656	
	Mugorah		262	157			417	
	Muzafupoor	1,206			936		2,142	
	Manzunagur					107	107	
	Muzapoor					190	190	
	Mohai					628	628	
	Pyonan	12,103	714	421	9,417	980	23,637	
	Patnahal		426	256		114	682	
	Paikan		1,220	751		199	2,153	
	Pyghetty					266	266	
	Selimpoor	2	2	2	1	1,254	1,260	
Chuck. Moorshehabad Circar Satgam Perg.		41,353	54,139	32,153	30,589	25,701	1,83,935	
Khoshalpoor		7,194			4,851		12,045	
Chuck. Burdwan, do. Selimabad Kobazpoor Towf. 6,553			6,830	3,515			10,345	
Total of Mahomedamempore in 1172 A B		48,547	60,969	35,668	35,440	25,701	2,06,325	
Ansil and Towfeer of Mahomedamempore Brought down							2,06,325	
Muscoorat.								
1 Nankar	745							
2 Neembeky	684							2,190
3. Myjerai	759							
Abwabs.								
1 Khasnoveesey	4,308							
2 Nuzzer Mokurrey	77,962							
3 Feekach	7,224							
4 Zer Muthnah	2,015							1,31,425
5 Chuk	4,286							
6 Chout Marhattah	21,715							
7. Serf Sica 1 1/2	13,925							
Total Ansil and Excess of the zemindary. Sa. Ra.							3,38,590	
Note —At the same time, the Sayer or variable duties collected at the Bakhshbunder, then included under the head of Mahomedamempore, but now separated, amounted to Ansil and Abwah 1,42,883, making together, 4,81,413 Sica Rupees								

Besides the charges of Muscoorat, 14,062 rupees were usually deducted on account of the Sebundy of the Foujdary; but which, belonging more properly to the Sayer, the amount is accordingly now transferred to that head. At any rate, an enormous defalcation appears in Mr. R. Khan's first settlement in 1172, as the total did not exceed 1,64,514 rupees, including little more than two shares of Mahomedamempore, and alone the Khalsa Ansil Jumma of the whole. Innumerable recent subdivisions with designedly perverted statements of this zemindary, are the sure indications of wilful embezzlement. Yet in 1178, it seems probable, that the original proper standard of revenue, was some way or other accounted for. In 1183, the aumeens allow only 2,76,062 rupees Hustabood resources; but at the same time, in a Bazeer Zameen of 1,16,545 begas, besides 19,073 more of chakaram lands, they discover in part the fraudulent means by which the remaining funds have been sunk. The medium bundobust nevertheless, in 1184, was Rupees 2,70,092. In 1190, it fell to 2,55,113 gross rental, charged undoubtedly with a morassal Serinjummy of at least 20,000 rupees. So that I think myself sufficiently warranted in stating here a recoverable deficiency of one lac of sica Rupees, including however, the whole or any part of the kismat of suntose, found dismembered and elsewhere credited.

1ST.—ZEMINDARY PERGUNNAHAY MUTTAFURBUKAT.

The petty scattered Districts included under this head, (all within the chucklah of Goraghaut in and about that division of Rajeshahy called Betooriah) comprehended when taken together 2,103 square miles, forming the modern Collectorship of Silberris, and subdivided into six whole or kismateah single pergunnah zemindaries, rated at different periods from 1171 to 1190 as follows:

	British square miles in the whole.	Ansul Jumma, exclu- sive of portions elsewhere account- ed for.	Net Ansul and Abwab on the same terri- tory to 1172, be- fore the Dewanah.	Net Ansul and Abwab in 1172, settled by M. R. Khan.	Gross medium settle- ment of the same territory in 1184, A. B.
1. Silberris, in Circar Bazoohay, bordering on Edracknoor, after deducting a small portion belonging to Rajeshahy and Seyd Dowlat Talookdar of Moorshedabad, elsewhere accounted for, is partitioned generally amongst 16 landholders, viz., Rizi ul dien and Beda ul zeman $\frac{1}{2}$ share; Abutehah and Merryram $\frac{1}{2}$ almost equally divided between them; Gunga Luckynarrain; Gopaul Kishore, Rooderam Kalhapurani, &c., the remainder	264	54,506	92,226	98,366	87,923
2. Ateah, in do. Circar, on the confines of Dacca, shared between Khodo Nowaz, Neby and Shah Nowaz, three Mussulman takeers, in the proportion of one half to the former, and the same equally amongst the two latter, is in all	787	16,011	47,401	48,500	38,130
3. Burbazoo Massim Shahy, adjoining to the foregoing pergunnahs in do. Circar, 3-4ths to Rijib Aly and Mahomed Suffat; the remainder to Heidio Ragooman, &c—5 persons	468	19,150	42,545	42,791	40,885
4. Kagmury, in Circar Goraghaut, adjoining to the preceding perg. Ramnaht and Cloud... ..	371	17,196	28,504	29,309	28,736
5. Barbecknoor, in Circar Penjerah, adjoining to Jehangurpoor, altogether to Shim Naht Dinger, excepting the small separated talook of Moorshedabad, in the name of Ram Ram	159	15,193	28,839	29,978	22,817
6. Chowgong, Circar Barbeckabad, in the very heart of Betooreah, belonging to Kishen Kannt, half brother of Ramkannt of Rajeshahy	51	9,220	17,883	17,883	13,859
Talook of the perg. of Chowrah to Ramkannt in do. Circar, and included in the measurement of Jehangurpoor ... ..	...	2,731	4,070	4,111	1,537
Totals of the District...	2,103	1,34,046	2,61,471	2,70,941	2,33,887

In 1188 and subsequently to 1190, the gross jumma of the preceding territory was raised, though I do not know in what proportion distributed throughout the different pergunnahs to

2,91,747, including extra charges of management 27,631, which being as unnecessary, leaves only a net malgoozary of 2,64,116; and subtracting further the talooks of Silberris and Barbeckpoor belonging to Moorshedabad, excluded from the settlement prior to the Dewanny, but since collected, at the rate of 8,010 $\frac{1}{2}$ s. as part of the actual rental of this district. Bundobusts of 1175 and 1190, may be considered on a par.

2ND.—ZEMINDARY PERGUNNAHAY MUTTAFURUKAT.

The dispersed pergunnahs of measured extent included under this head, and partitioned among several zemindars in whole or broken divisions, may be classed together, though separately rated from the year 1171 to 1190, so as to shew the difference or defalcation of the latter period, on a comparison with the former; agreeable to the following detail :

	British quantity whole	of such por- tionary as an- d being the ary 1135.	Net Ausil and Abwab, as titled by M. R. Khan in 72, after acquisitions of the Dewanny.	Net Ausil of same territory, prior to the Dewanny, or in 117	Net Ausil and Abwab of same to 1190, during Company's proper mana- gement.	Difference & defalcation between the two last state- ments, supposed to be re- coverable in future.
1. Chundly on the Mahanadee, near its junction on the eastern side of the Ganges, composed of the whole pergunnahs of the same name in the chucklah of Moorshedabad; of a portion of Pultapoor and Nizampoor, in that part of Goraghaut, with a kismut of Sheerpoor hejrahpoor, in the chucklah of Akbernagar; all making part of the Circar of Barbeckabad, and now portioned into two kismuteah zemindaries, between Setrajact about $\frac{1}{2}$, and Bolanaht $\frac{1}{2}$...	180	40,875	68,827	67,275	55,705	11,570
2. Jahirpoor, half perg. adjoining to the former district easterly in the Circar of Barbeckabad and chucklah of Goraghaut subdivided equally between Ragoorinder and Narrainder Narrain, stood rated.	83	13,068	23,140	23,393	40,862	
3. Mosseedah, adjoining to the north of Jehangurpoor, also the Circar of Barbeckabad and chucklah of Goraghaut, held unparticipated by Dutta Naht	153	13,650	23,434	22,385	28,100	increase.
4. Chunsakaly Proper, being about one-half of the whole perg. in its original valued extent, comprehending the great declining capital of Moorshedabad, in the chucklah of the same name and Circar of Audimber, subdivided between Adeychund , Adeychund, Golaubchund, and Khoshal Sing, in the proportion of 14 Annas to the three former, and two Annas to the latter; together	269	53,639	32,941	38,479	22,977	15,502
5. Sateyka, kismut pergunnah on the west of the river Houghly below Nudeah, in the Circar of Selimabad, chucklah Moorshedabad, the sahtiman of Mahomed Akber Chowdry	138	37,692	70,768	68,909	55,000	13,909
Totals of this division...	823	1,61,919	2,19,113	2,19,441	2,11,644	40,981

I cannot well account for the increase which appears on the jumma of Tabirpore and Moseedah, on comparison of the bundobusts of 1190 and 1171, unless there hath been a recent justabood valuation of both pergunnahs, or that they have been alienated from the original possessors; in either of which cases, such a result, barring any notorious frauds, might be deemed inevitable. With respect to the teshkheesey diminution from the Ausil Toomary of Chunekahly, and even from the settlement of 1171, a considerable decrease may be fairly accounted for, in consequence of the continued declining state of the city of Moorshedabad, since the removal from thence of the seat of Government; but in regard to Mahomed Akbar's eahتمان of Satsyka, before we can with propriety admit of any real deficiency in the original territorial funds of the talook, he should be compelled to shew, in a detail of villages or farms, time and occasion, the particulars of the losses sustained on a comparison of the two bundobusts of 1171, and 1190. On the whole, we may state the defalcation of the first and two last of the foregoing pergunnahs, at 30,000 rupees.

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2nd Zemin-
dary Pergun-
nahay of Mut-
tafurrukut.

ZEMINDARY RAJE OF BISHENPOOR.

This district, celebrated by modern speculative historians, for the primitive inoffensive manners of its inhabitants, under an Utopian system of internal administration, and distinguished in Bengal as a nest of thieves, until the period of its complete subjugation to the Mogul authority, comprehends 1256 B. square miles, in the Circar of Madawn and chucklah of Burdwan; encircled by the zemindary of the latter names, excepting towards the west, where it is bounded by Midnapore with a part of Puchete, and situated altogether, in terms of the imperial and Nizamut grants, within that portion of country first added to the Company in 1760, by Kossim Aly Khan Rajeh Choitensing, of the Rajepoote caste, and in present possession of Bishenpoor, in virtue of an ordinary land-holders sunnud, claims descent through more than fifty generations, in direct lineage, from a race of princes to be considered independent proprietors of the same territory, and whose bare names with the duration of their reigns respectively, in minute detail, including a space of more than one thousand years, were some time since, on the occasion of a disputed succession, given in and received as the proper genealogy of the family. It is true the authenticity of this pedigree list, was never attempted to be established. Such another might be prepared in half an hour, by the most illiterate Brahmin to be met with, in support of the similar pretensions, if set up by the meanest individual of the Hindoo tribes, whose power to distribute the territorial rights of a foreign conquering sovereign, were this to be admitted, nay whatever may be the present dearth of ancient historical records in Hindustan anterior to the Mussulman conquest of the country, however few the Sanscrit documents already found, or perhaps existing of real antiquity, bearing either a date or the apparent stamp of time, much less the internal evidence of reason, probability, or the collateral testimony of other nations, furnished with all the requisite formalities of proof and illustration to enforce conviction on the mind. Yet I would not be answerable on any occasion that fabricated materials, sufficient to puzzle all our modern antiquarians, versed in the learned mystical language of the Hindoos, might not be quickly prepared, under liberal

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encouragement, aided with the suggestions of European intelligence, to favour all or singly every system of religion or chronology either at once or in succession, which may at this moment agitate the speculative philosophers of the western world. At least, I am sure, under the same temptations of native private benefit, in opposition to that of the actual Government, if the Company will renounce their pretensions to such prerogatives of sovereignty as they may have derived by conquest, or grant, from their predecessors the Moguls; overlook established legal institutions of civil administration, promulgated more than two centuries ago, and adhered to ever since, in form and fact, as the basis or essence of existing legislative authority throughout the Empire, involving the doctrine of heritable territorial property with the whole system of practical Indian finance; that a door will be opened for obtruding on us the crude visionary policy of hundreds of inexperienced British statesmen, through the false interested medium of refined native Hindostanee chicanery; that the corner stone of our power in this country, may be at once overturned, and our political existence hanging on the cobweb thread of corrupt brahminical jurisprudence, be ready to moulder into dust, on the slightest shock of interior or external commotion. Yet I am by no means here inclined to call in question, the real or pretended ancients of the Bishenpoor Rajah. The fact is of little consequence in itself, since the actual representative of the family hath been reduced to the state of an official zemindar, and it is only the principle that I oppose, as extremely dangerous, of admitting, without the clearest evidence of truth, claims of right independent or derogatory of the sovereign power, subversive of the ancient laws and usages of the Mogul Empire; and perhaps alone originating, in the ignorance or encroaching spirit of the native landholders, through the mistaken conceptions of their foreign rulers, in assimilating the financial institution of India to those understood in and applicable to Europe, as promulgated within these ten years, in the form of parliamentary reports, or authoritative individual opinions, which being translated and communicated to the people of this country, have been readily adopted as their own, and frequently with sincere though interested belief of legal validity. In truth, the possessor of this little district, had pretensions of heritable jurisdiction or territorial rights, with the exception of two or three other individuals in the same predicament, infinitely superior to any in Bengal, and known by the ordinary appellation of zemindar, under the conditional chartered privileges, derived from an imperial, sunnud or firmanu. It seems only unfortunate, though I do not deny the expediency of the measure, that the strong hand of British power hath almost exclusively been exerted in reducing to the common level those, who could pride themselves on some real pre-eminence of birth or independence, while such as had none to boast of, have been negligently suffered presumptuously to raise their heads above the standard of regal control, and beyond law, right, equity, or policy.

Rajah Disjen Sing, however, is the first that occurs on existing records of the Khalsa, as zemindar of Bishenpoor in Bengal, and of Bugry with Raipoor in Orissa. His name appears enrolled in a jumma khureh account of the latter soubah, as early as the fussulle year 1112, or 1707 of the Christian era. Gopaul Sing, his second son, from 1135 to 1150, and subsequently, stands rated in the Ausil Toomary, or net original rent-roll for the two pergunnahs of Bishenpoor and Shar-

poor, comprizing the whole of his territory in Bengal, in the sum of sicca Rupees 1,29,803, reduced at the last mentioned period in consideration of the Mahratta devastations, to a teshkheessy revenue of 1,11,803, and including at all times what was called a peschush, or tribute of 17,806 rupees. Under Chorten Sing, the present occupant, grandson of Gopaul, in 1164, the assessment of this district was brought back to its former standard, by levying the abwab chout. In 1169, with the additional increase of the serf sicca, the established rental was 1,36,045. In 1172, after restoration of the teshkheessy deduction, it rose to 1,61,044, of which M. R. Khan only gives credit in the public bundoobust, rendered for 1,43,544, including muscoorat particulars as follows; viz., nankar to the zemindar himself, 658; neemtookey canongoyan, 306; and paikān, 2,500: making altogether 3,464 rupees, as the compromised mofussil charges of management, to be subtracted from the annual gross collections. The following year, a farther arbitrary impost of 56,455 was added to the former jumma, subjected then to a muscoorat deduction of 7,498 Rs. In 1177, under the auspices of a British Supervisor, the constitutional mode of settlement, by a regular hustabood, seems to have been adopted with considerable advantage in point of income, notwithstanding the ravages of the famine; and in 1178, the jumma kaamil, or highest complete valuation of the whole territory, capable of realization, appears to have been ascertained thus, progressively, and then fixed in gross at sicca Rupees 4,51,750, arising from 79 hoodas or farms, classed under 10 new pergunnah divisions, named and rated as follows; viz.

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enpoor.

Pergs.	Indos of ...	29 Hoodas	88,192 Pergs.	das.	
6	Balsey ...	4 do.	24,029	Brought over	Rs. 3,18,812
	Shahradpoor	25 do.	82,063		
	Bointal ...	1 do.	40,281	Parooleah	4 do. .. 12,804
	Senghazary	1 do.	35,213	Barahazary	1 do. .. 36,763
	Rawostcund	1 do.	48,994	Khassimbals	8 do. .. 43,521
				Havillee ...	5 do. .. 32,850
Carried over	61	Rs. 3,18,812			
			10 Perg. ...	79 Hoodas,	
				Gross rental Rs.}	4,51,750
			Serinjammy mofussil Abwab,		
			13 per cent. being rather		
			more than the full ordinary		
			constitutional allowance to		58,000
			zemindars and canongeeers		
			in Hindostan		

[Total net Malgoozary in 1178 Rs. 3,93,750

The grand defects in this, and all the other similar hustabood improvements, carried on under the Company's administration, may be deduced from inattention to the superficial measurement of the lands assessed, neglect in fixing proper names, and defined boundaries, to the lesser interior subdivisions of territory, ignorance of the fundamental principle of Indian finance, which assigns in, perpetuity, to the ryot, three-fourths, by pecuniary estimation, of the gross produce of the soil cultivated by himself, reserving only the remaining fourth to the sovereign proprietor, chargeable with a Serinjammy incumbrance of about 20 per cent. to defray zemindary, as well as every other expense of mofussil management; and finally, from the crude, vicious system of rating the share of Government on the fluctuating temporary basis of one, two or three years actual collections, knowing generally the

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embezzlements, and fraudulent practices of a swarm of native intermediate agents, between the prince and peasant, instead of following the spirit of more equitable Mogul legislation, forming a permanent standard rent-roll on a medium of many annual hustabood settlements, or figured statements, shewing the utmost improved finances of the country, traced through all successive accumulations to their original source, as the only means of ascertaining the legally established whole, in various branches of the revenue, so necessary to regulate present and future demands of the State, and restrict economical public expenditure, to expedient or possible supplies; with such deficiencies, no improvement of territorial income in India can ever be durable. Accordingly in this district, in 1184, the gross rental had dwindled away, in successive diminutions, without any assigned specific reasons liable to detection in the detail of defined minute divisions of land, occasion and circumstances of allowed remissions, to Rupees 3,72,230, subject to a Serinjummy deduction increased to 86,707 rupees; at the same time that the aumeers discovered funds for a total assessment of 5,18,731 rupees, besides 1,06,934 begas of Bazee Zemeen, which, indeed, if alienated before the absolute reduction of Bishenpoor, to the form of a zemindary, could not, in propriety, be resumed, but with an exclusive chakeran allotment of 1,36,971 begas more; at all times necessarily at the disposal of the protecting sovereign, as chiefly appropriated in the support of a provincial militia. In 1190, after an increase of 20,000 rupees, the gross bundobust of that year was brought up almost exactly to the net hustabood settlement of 1178; yet, though this improvement was further extended by retrenchment of 17,000, in the amount of current mofussil charges; still there appears a defalcation, to be recovered, or accounted for, throughout the district, on comparison of the jumma kaumil before stated, of 70,000 rupees. But comparatively, with the standard of exaction at the moment of the Company's acquisition of the Dewanny, instead of such deficiency, there is a keffiyet, or profitable increase of 1,66,000 rupees.

ZEMINDARY RAJE OF PACHETE.

Zemindary
Raje of Pa-
chete.

This jungly territory of 2,779 square miles, situated in Circar Madarun Chucklah of Burdwan, (therefore within the portion of country ceded to the Company, and once a foreign frontier on the western confines of Bengal, towards the three Bellads or Ballagant of Kokuaghs); differs very little in circumstances of financial history or internal management, from the adjoining district of Bishenpoor; though it partakes more of the sterility and barbarism of the neighbouring mountainous region in the south. Behah Rajah Kerret Narrain, of the Rajpoot tribe, from 1135 to the Bengal year 1150, was only subject to a peshcush of 18,203 rupees annually, for the pergunnah of Pachete and Kismut of Shuregurrah. Thenceforward 3,323 rupees additional were levied, as a compensation for the Abwab Chout Mahratta. In 1170, the serf sicca of Cossim Alli swelled the net bundobust to 23,544 rupees. M. R. Khan, in 1173, raised the jumma to 30,000; but only 5,969 rupees were avowedly collected in course of the same year. In 1178, a hustabood, or more properly what is esteemed in the technical language of the exchequer, zoor tullub, a compulsory exaction of 1,44,954, including a Serinjummy of 17,302, was established, and the

demand enforced by military authority. In the gross medium settlement of 1184, Rajah Ragoonath Narrain, the actual payment of Pachete, with the recent territorial annexation of Jildah, stands rated only for 69,027 rupees, exclusive of rental of Sheregaaty Ballagaut, comprehending the whole or part of the hilly districts of Ramgur Nagpore, &c., being the kokerah of Behar, and therefore properly belonging to that soubah. Yet the aumeens had found and acknowledged, sources of revenue, to the amount in all of 1,54,423, with plateka; but do not state any Bazee Zemeen in the abstract result of their investigation, which hath fallen into my hands. Finally, in 1190, the total bundobust of the same territory, was 76,532; but being charged with a Serinjammy incumbrance of about 57,000 rupees, yields little more to the sovereign, than the original peshcush, and leaves a recoverable defalcation exceeding one lack of rupees, if we take the zoor tullub of 1178 as the proper standard of exaction. This, however, might not be thought altogether equitable, whatever may be the dictates of expedient policy; nor can I myself see what real advantage can be derived from such a forced, paltry contribution, as the circumstances of this zemindary could at any time admit of, even though altogether applied in the maintenance of an internal civil or military establishment; ever locally requisite to ensure the collection of the sovereign's demand; considering the total inability of the land-holder to create any public disturbances, from situation, power or wealth; the unhealthiness of the appointed station of our troops at Jildah; and that the district cannot now be properly deemed a foreign frontier, being entirely surrounded by other dependencies of the British dominion, within the Soubahs of Bengal, Behar, and Orissa.

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Zemindary
Raje of Pachete.

ZEMINDARY RAJE OF TIPPERAH.

This district, named also Roshenabad, in the same latitude, under the tropic of Cancer, is the boundary of Bengal on the east, as Pachete is on the west, and though much larger in all its dimensions, being estimated to comprehend 6,618 B. square miles, chiefly in hills and woody territory. Yet it is scarcely more productive in proportional rent to the exchequer, arising solely from 1,368 square miles of that extent in low lands, perhaps naturally poor, because always found thinly inhabited. It was conquered early by the Mogul arms, from the family of Manick, who, as managers to the Rajah of Arracan, usurped or virtually held the power of dominion, and whose posterity to this day, have been continued nearly in the same capacity, with a greater or lesser share of independence in respect to the higher ruling authority. In the reign of Shah Jehan, it appears to have been regularly reduced to its present form of jurisdiction, including, with exception of the perg. of Davodpoor, the whole Circar of Odeypoor and part of Soonargam, in 24 pergs. together, annexed to the Chucklah of Jehangeernagur, at the Ausil Toomary Jumma of 92,993, as already detailed in the accounts of the Nabut of Dacca, from the year 1185 to 1149, during the administration of Sujah Shan Rend, the son of Ram Manick, Rajah Zemindar of Tipperah, for a while appears to have been wholly shaken off the Mogul yoke virtually, being only liable to a nominal

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rah.

tribute of 25,000 rupees for the pergunnah of Noornagur, which at the same time, was entirely remitted to himself, in the form of a military jageer from the Court of Delhi; but latterly the district, under the denomination of Rothenabad, was brought to further subjection, by contributing an annual revenue of 5,000 to the imperial exchequer. In 1164 the rent reserved to the Khalsa, from Mukind Manik, amounted to 33,305, inclusive of 8,900 for the Abwab Khasnoveessy and Chout, besides the old personal jageer, with an allowance of 20,000 rupees more, as a compensation for the expense of catching elephants. These various sums, amounting to 73,305 rupees, considered as a new assessment, added to the entire original valuation of the zemindary, together with the Ausil and Ezafa of the restored pergunnah of Davodpoor, stated at 13,453, make the total of the Abwab Foujedarry, being 1,84,751 Rs., long since privately levied, though publicly unaccounted for until the time of Cossim Alli; nevertheless, the Bundobusty settlement of 1160 was for no more than 1,09,376, with which, in 1172, on the Company's territorial acquisition, should have been consolidated, the discontinued expenditure for catching elephants. But M. R. Khan, at the latter period, reduced the jumma to 1,05,000 Rs., improperly reckoning a kyffet of 69,094 Rs. as a component part of that aggregate. The following year, allowing a deduction of 58,054 Rs., the whole exaction, exclusive of former balances, is stated at 1,50,602 Rs. In 1176 the net malgoozary fell to 1,33,001, at which it continued ever since; payable by Kishen Manick, the actual representative of this ancient line, amongst the four petty tributary princes of Bengal, until the institution of the Revenue Committee in 1188, when the gross demand, increasing on a russud lease, was raised to 1,68,001; then subject, however, to a charge of about 15,000 Rs., for mofussil or zemindary management, besides the greater expense of European superintendence. On the whole, I believe, no considerable if any improvements of the revenue of Tipperah, can be fairly assigned to the period of Dewanny British administration.

ZEMINDARY KISMUTEAH OF JEHANGEEERPOOR.

Zemindary
Kismuteah of
Jehangeerpoor.

Amongst all the proper zemindaries of the Dewanny portion of Bengal, rated under a single head of territory, or possessor on the Khalsa records, this is the only one, really improved in revenue within the period of the immediate administration of the Company; such advantage was of course derived in consequence of a real local hustabood investigation, carried virtually into effect; and not like the fictitious, hasty or guessed valuation of the native aumeens in 1183-4. The district in its present extent of 285 B. square miles, composed of 11 whole or broken pergunnahs, in the Circars of Barbeckabad and Pinjerah, Chucklah of Goraghaut and Akbernagur, (forming a centre of union to the surrounding jurisdictions of Rajeshahy, Dinagepoor, Rokinpoor and Edrackpoor,) was possessed from 1135 to 1164, by Ramdes, &c., of the Brahmin caste; after whose death, it appears to have been divided, almost equally, in three portions, between as many sons of the family, named Govindeo, Shewpersaud and Brissue; but whether held under

one or different sunnuds from Government, I have not taken the trouble to enquire. All this time, and to the year 1772 the Jumma Kool, or Ausil and Abwab of the whole territory, stood as follows; viz.

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Pergunnahs, Circars and Chucks.		Ausil Jumma.	Component parts of the Bundobust, 1170-2.	Jumma Kool, 1172.	Zemindary Kismuttee of Jehangerepoor.
Perg. Jehangerepoor, Circar					
Barbeckabad...		16,18	Ausil Jumma Tootary, as in 1772 ... brought over ... }	66,377	
Perstole do...		19,42			
Chowrah, k. do...		4,55	Mutcoorat charges to be deducted.		
Nowangerr do..		3,28			
Sujanagur do...		1,07	Nankar Numtucky	175 244	
10. Koonje Malsemany do...		2,23		419	65,958
10. Davodpoor ... do...		22	ABWABS.		
Kassimpoor ... do...		5,28	1. 1,086		
Segunnah... Pingerah...		8,563	2. Feel Khaneh 3,056		
[Benday Kahndah do ...]		3,009	3. Zer Mathoot 1,343		
			4. Nuzzu Mokurery 1,405		
			5. Abwab Foujedarry 1,419		
			6. Ahuk, &c. ... 2,537		
			7. Obout Mahratta 10,825		
			8. Nazzu Mnnsoorg 15,099		
			9. Seri Sica, 1½ Anna. 11,104		
			10. Towfeer Jageer in Circar, &c.	16,137	
1 Perg. Shikarpoor, Circar					
Barbeckabad ...		1,447			
Total Ausil in 1172...		66,377	Total Ausil and Ezafa, 1172.	129,971	

This was the net malgoozary, first settled by M. R. Khan, in behalf of the Company, on acquisition of the Dewanny: Cossim Alli's Bundobust, two years before, amounted only to 1,25,171. In 1173, in prejudice to Govindeo and Shewpersaud, the whole zemindary was conferred on Brisser alone, at the advanced clear revenue of 1,40,224 rupees. In 1176, the district was assessed by a hustabod at 1,77,106, at which it was nearly continued to the present time, divided into four equal portions among Cassinhat and Bisshenah, the two sons of Brisser, with Jagassary and Luckymuny, relicts to Gowrykaant, &c, remaining offspring of the same family, subject, however, from the establishment of Mosaireh, to a charge of about 22,000 rupees; of which, as if it were to bring to yearly remembrance, the injustice of the original act of ejectment, the ousted land-holders or their representatives, have ever been ever since in receipt of a part as their share of subsistence, until the more recent discontinuance of the whole allowance. After all, there appears a kyffyet or profit of twenty-five or thirty thousand rupees on the income of this zemindary, within the period of British administration. It may however be proper to remark, that the same, in 1183, state the annual resources of Jehangerepoor to be 3,68,570 Rs. in money rent, including 1,04,629 of Plateka, and be-

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sides 38,542 Begas, Baze Zemeen or Chakeran; but it seems probable that the extraneous funds arising from the adjoining pergunnahs of Barbeckpoor, Mosseeda, &c., have been comprehended under the same head of territory.

ZEMINDARY KHURDEAH.

Zemindary
Khurdeah.

Besides all the foregoing districts, of greater or lesser defalcation, in twenty-three distinct heads of country, under single management, as rated on the khalsa records, and of measured superficial dimensions, appearing on the provincial maps of the soubah, there are a great many smaller zemindaries and townships dispersed throughout Bengal, of no defined geographical boundary, but separately assessed for rent to the exchequer, (though included as part of the square extent of the lands, already described as forming the whole), called Dewanny portion of the Company's territorial acquisitions in India. The most considerable of these petty Mehals, are the Muscoory talooks of Moorshedabad and Hooghly; the Kismuteah pergunnahs of Assidnagur, Mhelund, Bherole, Dhawah, Dhanum, Cobbuya, Akberpoor, Akbukshahy, Futtehjungpoor, Myhetty, Hoogla, Serfrazpoor, Chutypoor, Gopinahtpoor, Shaksaddipoor, Kashipoor, Kehegong, Duttya, Jehangeerpoo, Selimpoo, Kootubpoor, Mankore, Mokunpoor, Vizierabad, Jeypoor, Megnate, &c., in all 78 broken pergunnahs, 31 tuppahs, and 87 villages; besides Cutwah, with 23 lesser tannahs or foudjarry stations; making up collectively in their Jumma, precisely the balance or difference betwixt the aggregate of the sums assigned, in various specific settlements, to the several heads of measured territory described, and the total bundobust of the Dewanny portion of the lands of the soubah entire, whether ascertained or otherwise in extent, as rateably fixed at the same periods of annual adjustment. Thus, the superficial contents of the indefinite scattered tract of country so valued, but first to be deducted from, as being inclusive of the known stated area of all the other zemindary divisions taken together, may be estimated at 1,302 B. square miles, in the number of kismut, pergunnahs, tuppahs, villages or tannahs, before-mentioned, yielding a net standard Crown rent, according to the Ausil Toomary of 1135, of Rupees 6,52,077; which revenue was compromised by M. R. Khan in 1172, with the zemindars, at least as set forth in his public jumma bundy rendered to his constituents for a net income, original and increased assessments, clear of every expense of management, amounting to 10,64,301 rupees; instead of the lesser standard of exaction, more properly and impartially distributed by Cossim Alli in 1170, continued with improvements to the period of acquiring the Dewanny two years subsequently, and rated in all, at 8,90,230 rupees; with which, comparing the remainder to be accounted for of the reduced inadequate bundobust of 1190, after 19 years of the financial administration of the Company, being 10,66,714 Rs., there appears an increase, instead of defalcation, in the total, however much of the latter with concomitant oppression, may be found throughout these petty mehals separately, by unequal taxation.

ABSTRACT MHAL or rental of all the preceding territories, jurisdictions, khalsa and jageer, composing the Dewanny portion of the Soubah of Bengal: shewing, the square measurement, financial divisions, original and increased net assessments, of each district respectively, from the formation of the toomary standard rent-roll of Jaffier Khan, which may be termed the doomsday valuation of the British province in the year A. D. 1722, afterwards corrected by Sujah Khan, until the period of ultimate improvement or transfer of dominion to the Company in 1765; as exhibited in the Revenue columns of 1135 and 1171 A. B., further indicating the progressive decline of income thenceforward to the 12th April 1784, begun by the fraudulently reduced settlement in the Neabut of M. R. Khan, 1772, and here terminated by the bundobusty statement of 1190; with a deduction of the amount of recoverable defalcation, on comparison of the latter smallest standard of the collections, with the highest receipt of the public exchequer, to the moment of territorial acquisition; comprising the periodical result of a whole cycle of nineteen years of English administration, as follows; all in sicca rupees.

Territorial Jurisdictione	British acre Mil	No of Perg naba whole broken.	Net A' Toomary Jum. ma of 1135, Khalsa and Ji.	Revenue			
				1135	1171	1190	1190
No. 1. Dacca, the Neabut of	15,397	261	20,98,902	16,13,202	88,00,000	28,00,000	10,00,000
2. Purneah Foujedarry	5,119	31	3,61,993	14,22,536	19,45,000	7,45,000	12,00,000
3. Bungeepoor do. ...	5,610	263	4,28,480	5,46,154	12,00,000	5,00,000	7,00,000
4. Rajshahy Zemindary	2,909	181	20,86,949	26,01,578	35,00,000	30,00,000	15,00,000
5. Dinageepoor do.	4,119	121	7,36,599	17,82,218	26,00,000	12,00,000	14,00,000
6. Beerbhoom do.	3,858	24	3,68,017	7,96,879	13,00,000	5,00,000	8,00,000
Total six Districts of great defalcation ... }	48,012	880	60,60,940	87,62,567	1,43,45,000	77,45,000	68,00,000
7. Nuddeah Zemindary ...	3,151	82	6,47,682	8,74,064	10,97,000	7,97,000	3,00,000
8. Jessore do ...	1,365	46	2,52,151	3,68,579	4,61,064	3,61,064	1,00,000
9. Mahmoodshahy, do ...	844	39	1,53,471	2,85,878	2,97,001	2,17,001	50,000
10. Lushkerpoor do ...	499	21	1,43,132	2,30,630	2,40,894	2,00,894	20,000
11. Rokinpoor do ...	600	69	2,82,623	3,09,602	3,66,215	2,16,215	1,50,000
12. Edraekpoor do ...	632	66	1,06,743	1,85,171	1,91,835	1,46,835	45,000
13. Futtehsing do ...	259	11	1,65,009	1,60,637	1,84,868	99,868	85,000
14. Mahomedameenpoor, do ...	700	32	1,65,793	1,64,514	5,38,560	2,38,560	1,00,000
15. Silheris, &c. C. Perg. Muttafurrak Zemy. No. 1	2,103		1,34,046	2,70,941	2,61,471	2,61,471	
16. Chunakahly, 5 do. do. No. 2	823	5	1,61,919	2,19,113	2,19,441	1,89,441	30,000
17. Hadjele Foujedarry ...	1,098	83	4,64,413	8,36,874	8,36,874	4,66,874	3,50,000
18. Rajmahal do ...	2,217	48	2,64,926	2,75,351	3,74,560	99,560	2,75,000
19. Sylhet do ...	2,861	146	3,65,074	2,00,611	3,75,609	1,75,609	2,00,000
Total 19 Districts of defalcation ...	65,164	1,469	93,66,522	1,31,30,623	1,95,90,047	1,12,65,047	83,25,000
20. Bishanpoor Rajea Zemindary ...	1,256	10	1,26,339	1,40,	1,36,045	3,24,043	
21. Pachet do ...	2,179	1	18,023	23,	23,544	19,544	4,000
22. Tipperah do ...	6,618	24	82,993	1,05,000	1,29,376	1,53,001	
23. Johangeerpoor Kismut Zemindary ...		11	65,958	1,29,971	1,25,171	1,53,106	
Total measured portion of Dewanny land...	76,102	1,515	95,69,835	1,36,29,218	2,00,04,183	1,19,16,741	83,29,000
24. Petty Mehals Khurdiash Zemindary of conjectural extent, equal to Cooch Behar, included in the ascertained area of Soubah; therefore, to be de- ducted, but rated specifically in the aggregate ...	1,302	78	6,52,077	10,64,301	8,90,280	10,66,714	
Total Mehal Khalsa and Jageer of the De- wany portion of Bengal, as before partly enlarged ...	80,797	1,437	1,02,21,919	1,45,93,519	2,08,94,413	2,29,83,435	83,29,000

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SAYER OF THE DEWANNY TERRITORY.

Sayer of the
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ritory.

The Sayer, or variable revenue arising from moveable property, in contradistinction to the mhal or land-rent, was originally comprised in the analysis of the Soubah of Bengal, under three general heads of collection, viz., that of Chumakahly, including the panchoutrah or inland customs, levied in Moorshedabad and its environs; the Mint of the same metropolis, and the Bukshbunder, or port duties of Hooghly, as the grand emporium of foreign commerce. Similar imposts had been established and continued in Rajemhal and Dacca, while each town successively was the provincial capital, and the shohbunder of the latter, in all its departments, still yields a considerable income. But in consequence of the removal of the seat of Government from these places, all the indefinite receipts of the exchequer there accruing from the coinage, agricultural or manufactured produce carried to market for sale, having greatly diminished, were made little or no account of; and are therefore usually incorporated in the jumma of the surrounding districts, which yet retain the names of their respective principal cities. In like manner, the amount of the Sayer here separately to be detailed, and depending chiefly on the incidental advantages of Moorshedabad, will continue to be the residence of administration, as well as centre of internal commerce, hath really diminished since these municipal benefits have been transferred to the Presidency of Fort William; and that a large proportion of the whole trade of the country is now diverted from its original course inland, directly into the British Channel, with exemption of the ordinary export and import duties, fixed throughout the Mogul empire, at the rate of the five per cent. on the merchandize of Hindoos, and two and a half per cent. on that of Mahomedans, or of the foreign privileged companies, on articles of their proper European traffic, for the operations of which all their Indian factories were, in the beginning, and to the present moment, allowed to be established together in some places, with a further charge of one per cent. under the denomination of Budrucka, or convoy, as a reasonable compensation for extra expense of protection on the highways, and security of interior navigation. Accordingly, there hath been some inevitable decline, from the ascendancy of English domination, though perhaps not so much in fact, as may appear in the first general head of indefinite collections; termed,

1st. Sayer Chumakahly, arising from taxes on houses, shops, bazaars; licenses for vending spirituous liquors, &c.; duties on exports of raw silk and piece goods manufactured in or about the city of Moorshedabad, and passing by the panchoutrah stations on either branch of the Hooghly river, forming the island of Cossimbazar; ground rents; customs or tolls of established gunges or granaries at bridges, ferries, passes, &c.; together with the exclusive farms of beetlenut and such like articles of internal consumption. All these objects, united in the toomary jumma of 1155, or rated at 3,11,603 rupees. In 1148, and subsequently, during the troubles of the Mahratta war in Aliverdi's Government, the net receipts on account of the Ausil, were reduced to 2,28,006. In 1164, the amount for which the exchequer was credited, did not exceed 1,52,784; but Shahamut Jung, Dewan of the Soubah and Darogah Superintendent of the panchoutrah, had always collected much more on his own behalf; and this surplus was

afterwards realized to the public treasury by Cossim Alli, or his successors in office, under the denomination of keffyet, or profit; 1st. In 1169, when the original with increase, amounted to 420,695; and 2ndly, in 1171, to the moment of the Company's accession to the Dewanny, when this branch of the Sayer was at it utmost height, productive of an annual revenue of 5,40,000 rupees. M. R. Khan, however, formed his boundobust exactly on the lowest standard, of the Ausil in 1164; and sunk the whole of the discovered defalcations of Shahamuf Jung, excepting a keffyet of 20,822 Rs.; thus diminishing the total receipts from the duties, &c., of Chumakahly to 1,73,610 Rs.; henceforward, with extraordinary fluctuations yearly to the end of 1190; after a cycle of 19 years of British administration, the same funds of variable income, all under the head of panchoutrah of Moorshedabad, were stated, exclusive of khas talooks, and the estimated duty on the Company's investment, at 2,22,093, with charges of management. But as in the shifting of the channels of commerce from the inland markets to those of Europe directly by sea, goods may be now carried by the way of Hooghly, which before were exported and paid for at the city; so, it will be necessary to compare the aggregate of collections at both places, to ascertain the true defalcation.

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2nd. Sayer Bukhshbunder, export and import customs, foreign merchandize, yielding in 1135 A. B. Rupees 2,21,975 at the rate of 2½ per cent. on the full value of the articles intended for sale; and with the amount of tolls, &c., of 9 gunges, or other subordinate stations, made up the sum of 2,42,014 Sa. Rs. (besides the mhal or ground-rent of 30 kissmut pergas, assessed for 1,00,694, included in the same original rent-roll, called Murif Toomary) the receipts continued nearly at the same standard, to the period of the revolution in favour of the English in 1164, when they were stated at 2,39,548. Thenceforward progressively a deficiency, of course, will appear locally in proportion to the prevalence of British influence, the exemptions on the Company's trade, and gradual removal of the emporium of commerce, from its former site to the port of Calcutta. Accordingly, in 1169-71 the Sayer of Hooghly was no more than 1,42,883 Rs. In M. R. Khan's bundobust of 1172, it fell to 1,25,000; and finally, in 1190 it is only rated, with charges, at Rupees 62,644. But in the meantime, the Presidency of Fort William became the theatre of the greater mercantile operations on which this branch of the finances depended, under the like name and form as heretofore established at Bukhshbunder; and there, for the last-mentioned year, we find a further revenue on the same account of, 3,32,496, making together in gross, 3,95,140 rupees. Now, to draw a just comparison, we must take the totals of this and the preceding head of Sayer, in the aggregate. Then in 1171, the annual income arising from the exports and imports of the soubah, may be fairly reckoned 6,82,883 rupees net; which, at the rate of 2½ per cent. supposes a commercial capital, exceeding three krores of Rs. setting exclusive charges of native management, against the included extraneous duties on gunges: whereas, in 1190, the whole collection, clear of ordinary expense, was no more than 5,24,476; and, with estimate duty on the Company's investment passing the panchoutrah, being 54,444 Rs. and equal at least to the sum received in 1171 on the same account, did not exceed 5,78,920, leaving still a defalcation of 1,08,963 Rs. always to be deemed recoverable, until the contrary is proved on grounds of fact, reason, and the fullest experience, to be set forth by M. R. Khan, the great original

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defaulter of 3,66,391 in the Sayer of Chumakahly; or those who may come forward as advocates of the necessity of a diminution, for causes yet to be assigned, of the old soubahdarry rental under this head, at the instant of the Company's acquisition of the Dewanny, and in continuation to the period now in question.

3rd. Khas talooks, &c.—Special farms of Nizamut, viz., Nabobgunje, Bundardeh, Azingunje, Chowk-chaudery, Nikhas, Afak, and Mahepragur, &c. The former and principal of these gunjes or market towns, with dependencies, situate at the confluence of the Mahauada, on the eastern bank of the Ganges, was erected into a public granary, as a place of the greatest safety and convenience near the city of Moorshedabad, soon after the Mahratta invasion in 1148. It was at first annexed to the panchoutrah, then separated by Cossim Alli, when the duties found to have been levied there annually amounted to 1,33,536 Rs., being altogether a keffyet or profit. For as there does not appear any Ausil jumma, so a compensation in the way of purchase money, must have been paid to the ryots, former occupants of the soil, which left the space of ground required for the gunjes, lakheraje, or entirely free even of the standard Crown rent. In like manner, all the khas talooks, &c., collectively, exclusive of Assidnagur, were rated in 1169-71, at 2,02,596 Rs. by M. R. Khan; in 1172, they were reduced to 1,40,544; then again, about 1180, the whole, or part of them at least, 22 mehals having been re-annexed to the panchoutrah, yielded to the treasury in 1190 no more than 39,142 Rs., to which may be added the separate jumma of a portion of Nabobgunje, Mekhas, &c., elsewhere accounted for, with a real decline of revenue, together, perhaps, exceeding one lack of Rupees, and leaving a recoverable defalcation of only sixty thousand.

4th. Darulzerb.—Mint of Moorshedabad, to which that of Rajumhal, and Dacca successively gave way, yielded, according to the Ausil Toomary of 1135, Rupees 3,04,000, arising from a duty of 2 per cent. on the coinage of bullion; a yearly re-coinage of the cash in circulation, conformably to the expedient productive policy of native administration. Henceforward to the year 1149, the teshkhees, or ascertained collections, fell to 2,13,790, and to 1,61,260 Rs. latterly. The establishment of the mint of Allenagur-Calcutta, better regulated, and in free mercantile credit with foreigners, lessened greatly the profits of that of Moorshedabad, proceeding from the coinage of bullion for the most part imported by sea from abroad, while the practice of levying serf or batta on the legally diminished value of rupees received on account of the revenue, after the first twelve months of their currency, (through the medium of Jaggut Seet, an Indian banker, as still continues to be the universal custom in all the other states of Hindostan) necessarily reduced the annual operations of re-coinage, inasmuch as the advantages of exchange or shroffage, in a great measure regulated by this individual treasury bank, were considerably larger than could be derived after payment of the fixed public duty from a new coinage of the money already in use, in so short a period as one, two, or even three years circulation. Accordingly, in 1164, the receipts were estimated only at 66,975 Rs.: In 1169, they dwindled away to 43,648. But the Abwab serfs sicca then established by Cossim Alli Khan, yielded an ample compensation for the deficiency of the mint. Here it is necessary to render justice to the merits of this last financial regulation. In the analysis of the Bengal revenue, relying on the imper-

fect materials exhibited by Mr. Francis, apparently fabricated by and for the purpose of native mugseddies, I conceived that Meer Cossim had fixed his assessment of $1\frac{1}{2}$ Anna per Rupee rateably alone, on the Khalsa portion of the Ausil Jumma of the province, productive of 4,53,488, instead of 12,06,126, really levied from the beginning, on the amount of the bundobust kool original, with increased demand; and which having found detailed in M. R. Khan's settlement of 1172-3, I concluded to be the same exaction in name and form, only enlarged under the administration of the latter. But whatever may have been the produce of the serf sicca, the profits of the mint were restored to their original standard, and something more. In the moment preceding the Dewanny acquisition of the Company, they are stated at 3,05,914, of which credit was subsequently given only for 30,005 Rs. continuing to be so rated, with little variation for some years afterwards, though privately productive of a much larger revenue, until abolition of the ancient usage of annual re-coinage. On the whole, as no reasons have been adduced to show the propriety or benefits of the late regulation, in attempting to reduce the coin of Bengal to the sicca standard of the Calcutta mint, rated singularly high in Hindostan; yet, without inconvenience, while founded on the plan of yearly re-coinage; but that, on the contrary, it has been attended with an immediate considerable loss in the entire defalcation of ordinary duties, as well as in raising the price of wages from the Arcot and Sonaut Rupee of inferior value to the highest species struck, called sicca, being now the only coin in real effective currency; and must inevitably be productive of a greater additional loss, from the necessity of calling in for re-coinage at periods not far distant from each other, the whole mass of circulating cash liable to be clipped, debased, and counterfeited, in a country full of such chicanery: so I cannot hesitate in stating the entire deficiency of the mint since the year 1171, being about three lacks of rupees, as a fund still to be forthcoming. The four general heads of Sayer before detailed, will then stand thus in the aggregate: Ausil Jumma 9,13,647 Rs., M. R. Khan's net bundobust 4,54,814; net revenue of 1,171 Rs. 8,09,762*; net revenue of 1,190 Rs. 3,45,799; leaving a recoverable defalcation in all of 4,63,963 sicca rupees.

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Sayer of the Dewanny Territory.

ZEMINDARY OF BURDWAN.

The Zemindary of Burdwan, 5,174 B. square miles in extent, is the most compact, best cultivated, and in proportion to its dimensions, by far the most productive in annual rent to the proprietary sovereign, which, under British administration, not only of all such districts within the Soubah of Bengal, but compared to any other of equal magnitude throughout the whole of Hindostan. The boasted Hindoo territory of Tanjore, though assessed by its native Rajah for rather more than one half of the gross produce of the soil shared with the ryots in kind, by the ancient rule of buttei, and perhaps exceeding the Mogul standard of the reibba or fourth, according to the jumma bundy nugdy, or money settlement on the permanent foundation of lapd

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* Exclusive of mihal comprized in the Ausil of one lack, and estimated duties on the Company's investment at least two lacks more in 1190.

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measurement, instead of the fluctuating basis of a division of actual yearly crops, can only be reckoned in point of original proprietary income (including the tribute paid to the English and Mahomedan Government in the Carnatic) in a secondary class; and as to the Zemindary of Benares, so often contrasted with the neighbouring province of Behar, to expose the declining state of the latter under the Company's management, it cannot at all be brought in competition with Burdwan; for even if allowed to yield near double the gross rental, its dimensions are twice and a half larger. This pre-eminence of the ceded British territory in financial circumstances, hath been attained progressively in course of half a century elapsed since the union of its component parts or pergunnah subdivisions, into its actual form of a single eahitimam or land-holder's trust, held by the usual tenure of Dewanny suunud, but chiefly in a period of ten years, under its present rules, by repeated hustabood investigation, and bringing to the credit of the exchequer the keffyet or profitable increase discovered to have been privately realized from the country by the zemindar and other intermediate Agents of Government, in addition to the Jumma Ausil and Abwab already authoritatively established. I will not contend that these improvements, like those of a similar nature effected by Cossim Alli Khan, in the districts of Purneah, Dinagepoor and Beerbhoom, were equally founded on a true theoretical knowledge of the Mogul system of finance, or in like manner, with constitutional formality, brought to light; but they were virtually the same in principle, derived from the known customary practice of the soubah; and in substance or duration, involving all the real advantages of an extension of the revenue, eventually prove infinitely superior to the boasted operations of our Mussulman predecessor in administration, as properly understood; or when otherwise under the grossly mistaken belief of uninformed modern statesmen, must appear no less deserving of being reprobated, as exceeding the supposed measure of right and expedient policy. In this instance, however, truth prevails; and the Company's management of Burdwan is approved of on all sides, and by the most enlightened of our English financiers, held up as an example worthy of general imitation. The circumstances which distinguish it were briefly as follows: In September 1760 the whole district, with all the other ceded lands, became subject to the British Government; it was rated proportionably, in the moment of transfer, by original and increased assessments, at a standard considerably higher than that of any other zemindary jurisdiction of the soubah; yet then or afterwards, no diminution of its rental, such as was suddenly effected by M. R. Khan in 1765, could even have been dreamt of. On the contrary, with the extension of local knowledge, the revenues were progressively improved, and always surpassed the share that should be proportionably forthcoming. When Bengal altogether was rated at or yielded the largest income to the exchequer, before the Company's acquisition of the Dewanny, Messrs. Johnstone, Hay and Bolts, were the first appointed English Superintendents. They appear to have acquired a minute and intimate knowledge of the resources and capacity of the country confided to their charge, insomuch as to ascertain the portions of the country cultivated, uncultivated, alienated, and most productive lands. In their researches, though aided by uncommon universal intelligence, they probably obtained the most satisfactory information through the custom, which then was tolerated, of admitting European farmers,

They held a considerable part of the district in their own hands, and were accused of selecting for themselves the most profitable pergunnahs leased.

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The zemindars of Hindostan have a two-fold tenure in their respective territorial trusts. The one, annexed in perpetuity to the office of land-holder, or indefinitely, to the occupant personally by Dewanny sunnud, or charter of uniform tenure throughout the Mogul empire, conferring on the individual in question, certain rights under the denomination of Muscoorat, Nankar, &c., being a subsistence in rent for land within the circle of his jurisdiction, as a permanent compensation for executing the public duties generally required of him, implying an attachment to the soil, to the interest of the ryots as their appointed chief or natural representative, and to those of his sovereign constituent, in maintaining the peace as well as promoting the prosperity at large of the country entrusted to his internal superintendence. The other, is of a more temporary nature, depending on the forms of an Amildary Bundobusty sunnud Jummabundy, or annual agreement for the established rents of Government issuing from the territory, thus in fact transferred in leasehold, and fixed for the term specified at a contract price, supposed always to include on the basis of former settlements, the entire collections of every kind levied from the people, after deducting all necessary mofussil charges, comprehending a russoom, or Commission of five per cent. on the actual receipt of the exchequer, as a reasonable allowance for the Collectors and individual, with immediate servants management in the capacity of farmer general. Though the imperial constitution or original Dewanny grant, did not make the latter tenure inherent in the person who officiated as zemindar: yet custom and true economical policy always required that it should virtually be so considered, if there were no special causes of personal exception; and then the occupant in the whole, became entitled to a deduction in his own favour, of about ten per cent. on the net revenue, which afforded a security to the State for possible defalcations far beyond the capacity of any other class of native subjects; nor can this maxim generally be deviated from, without probable oppression to the ryots, disturbance of the public peace, and certain loss to the proprietary sovereign, by incurring the unnecessary expense of a double agency, as the local knowledge of provincial delegates seldom or ever can be extended to restrict a landholder to his proper subsistence in Nankar lands, making scarcely half of his complete allowance, when exercising all the usual functions of his office. In violation however of this financial rule, the rents of Burdwan were let at public sale in 1169 A. B. for three years to irresponsible temporary farmers, from whose engagements, if fulfilled, a keffyet or annual profit would have accrued to Government of 13 lacs of rupees above the aggregate assessments of Ausil and Abwab, rated comparatively high with respect to the rest of the soubah, in the instant of territorial cession to the Company, at the same time the zemindar's authority in making the collections, was necessarily suspended; but a scrupulous regard seems to have been paid to his chartered rights of Muscoorat, Nankar, &c. By separating the amount from the proper funds of the public exchequer, the needy adventurers who became contractors at the sale, of course failed in their agreements, and to crown the measure of imputed mismanagement, an impost of 2 Annas per bega was levied on all the Bazeer Zameen found in the district, to make good the defi-

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encies of the stipulated ^{malg}malgootzary. These private Hindoo alienations, the object of taxation, were in their nature fraudulent, and could not be avowed without immediate resumption under the laws and constitution of a Mussulman empire; yet being considered the natural offspring of superstition or piety, and originally very limited in extent, if not tolerated, when ascertained, were seldom very rigidly inquired into. When the expedient general demands of the State in the way of revenue, were fully complied with, in process of time, accumulated successive donations might diminish the funds of requisite public supply, and then the investigation became necessary; but the measure of seizing or taxing indiscriminately, lands really appropriated, however unauthorizedly, to charitable or religious uses, must ever be unpopular and odious; even now, that the experienced negligence or lenity of the British administration since the acquisition of the Dewanny hath encouraged the zemindars to multiply their encroachments on the rights of Government nominally for the same sanctified purposes, but collectively for their proper worldly benefits; still an act of direct universal resumption would be considered as oppressive to the immediate sufferers, and appear extremely ungracious to the people at large. Mr. Johnston, who had the principal part in all these transactions, was subjected to all the opprobrium that could hence be attached to his public character by the suggestions of his powerful political enemies, of the aggrieved multitude, or

Sic in orig.

candid enquiries, he was soon afterwards for the reasons prescribed by his ruling countrymen. Yet under these various causes of invective or incitements to criminate his conduct, no one ever thought of accusing him of injustice, in withholding the land-holders bundobustary authority to collect the settled revenue from the ryots, and in transferring that lucrative employment to another description of farming contractors. In truth, the right of amildarry power in doing so, held ever uncontested until within these last 10 or 12 years, was then universally acquiesced in or completely established, and though the original sunnud under which the Company's chief Agent at that time acted, expressly enjoined the continuance of the zemindar and tenants in their places; a suspension of the yearly office of farmer general, bestowed by custom on the former, was neither imagined in his own idea to be a matter of real grievance to himself, nor found fault with by the superiors of either party under individual inimical influence, strongly prejudiced, as incurring the guilt of being accessory to the smallest deviation from the written stipulations of Cossim Ali's territorial cession. Finally, Mr. Verelst in 1772 A. B. appointed Supervisor of Burdwan, profiting by the errors and local informations of his predecessor; his own financial experience matured by further hustabood investigations on the spot, restored the ancient system of managing the revenue, an adherence to which, brought back the net effective standard of the collections regularly in 1778, to the full amount of the supposed inflated contract price of the three years settlement ending in 1771, fixed on the impolitic ground of extra farming, and ultimately involving a real instead of the nominal keffyet or improvements before mentioned, of 15 lacks.

To turn to the general account of the district in 1102 A. B.—Under the same denomination it was of very confined dimensions, comprising no more than six or seven pergunnahs in the time of the first zemindary occupants, Kisheriram and Jaggatroi of the Kehhy

caste, whose names appear in history in the rebellion of Soubah Sing and Cita of Chiteva and Burdah, in the reign of Alemgeer, Tradition or uncertain family genealogy states parental consanguinity between the last mentioned possessor of Burdwan and Keerutchund, the first of the present race on the Khalsa records, who by successive annexations in the usual mode of malzamin^y operations, had in 1135 increased the jurisdiction to near its actual size, and obtained a common Dewanny sunnud for the same. During the administrations of Jaffier and Suja Khan, his son Chitta Scin, was in like manner vested in the office of land-holder in 1146, and was succeeded in 1151 by his cousin Tilluck Chund, father of the present titular Rajar Tyechund, who obtained the zemindary in virtue of a sunnud from the Company, soon after his official predecessor's death about the Bengal year 1177.

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HACKIKUT JUMMA, or historical detail of the Rental Ausil and Abwab from 1135, A. B. when this district had nearly attained at its present magnitude, to the period of its cession to the Company in 1167.

Chucklahs, Circars and Pergunnahs.		Ausil Toomary 1135.	Chucklahs, Circars and Pergunnahs.	Ausil Toomary 1135.
Chucklah of Burdwan			Chuck Burdwan, 4 Circars. Brought up	16,84,930
Circar Shereefabad.			Circar Satgam.	
Perg.	Burdwan, Muddal Mash	3,184	46 — { Amboah 34,091	1,97,892
	Bagal	1,00,262	2 { Peenhetty 1,63,801	
	Bhut Saleh Kissmut	22,105	Circar Guelparah, formerly in Chuck-	16,001
	Bazarat Ebrahinpoor	4,131	Bunder Balasore, Sombah Orissa Perg	
	Soomah	583	Boggrey Richmy, 24,263, rated ..	
	Soliman Shaly	16,063	Raipoor do. 42,055	
	Sujapoor	18,196	Tungbhoom	1,807
	Shahabad	3,050	Keehjoorah	
	Relahy Bazar	20,928	Total Chuck in 1135, nearly ..	18,99,823
	Aizmet Shaly Kissmut	512	Annexations from zemindary of Aruh in 1149	
	Khund	1,11,778	A B.	
	Lessnukh	15,610	Kubazpoor, Circar Selimabad, Jageer Cir.	
	Muzaffer Shaly, K	60,504	car 1,643	9,511
	Jehan Muddal Mash	74,623	Raipoor Kootwally Satgam	35,818
		51,657	Total Chuck to 1167 in the moment of cession	19,44,147
Circar Munderun			Chuck of Hooghly, Circar Satgam.	
14.	Amcerabad	23,272	Perg. Bhurset	60,857
	Amcerpoor	5,866	2 { Jungle bar h in 1135 A. B. ..	1,502
	Alhatty	8,112	Annexations in 1149	
	Bakury	23,470	Zemindary of Govindez.	
	Son Peharry	9,720	Arsch, K	8,378
	Sommeer Shaly	21,127	fiavilloe-sher	1,920
	Jehabad with Tup. Burdeh	1,40,044	Selmipoor	5,371
	Chutwah	91,189	Mahomedanaceupoor	12,394
	Chunpangry	32,592	Hejrah Kahly	92
	Sheregurrah Kissmut	99,714	Abwab Foujedary	3,091
	Minnabagh	14,576	14. Feyzullahpoor	272
	Hosh Sola	27,250	Kahrar Jag C. 8,623	9,752
	Gowalchiboom	58,634	Boroo	1,937
	Koneyr	4,854	Peyyannau	20,362
Circar Selimabad.			Anhar	4,066
15.	Ainderun Kissmut	21,782	Shurtehnagar	5,215
	Baldanga	20,408	Chutpoor	2,769
	Pindwali	94,282	Pyghunty	38
	Bahut	88,734	4. Zemindary of Jagernaut Persand.	
	Jemohan	49,978	Muldelgannt Circar Munderun	49,161
	Jehancherabad	13,353	Munkore do.	64,360
	Hussin Futpah Muddal Mash	20,553	Jehanabab, K. do.	11,655
	Havylpoor	15,236	20. Kursetk Selimabad	12,840
	Havilli Selimabad	1,10,912	Total Chuck. to 1167	2,76,354
	Jangpoor	98,956	Chuck. Moorshegabad in 1135, A. B.	
	Singhore	6,212	Perg. Munholur Shaly Shereefabad ..	84,707
	Nessung	19,295	2. Khulshalpoor Satgam 1149	918
	Nolhi	22,583	75. Perg. Total Zemindary in 1135, Rs. 20,47,506,	85,625
	Bullia Bussenderi Kissmut ..	1,05,673	and in 1167	
	Kubazpoor, K. originally in 1135	6,637	of which Khalsa portion 22,89,324 Rs	23,06,126
			Jageer, &c.	
Circar Peshcush.			Muscoorat Deductions.	
3.	Chunderconah Talookey	6,014	Nankar, &c., to the Zemindar Canongoe	54,820
	Bhurset do.	1,151	and other officers of Government ..	
	Berdeh do.	2,425	Muddemash, Shah Kohob alom ..	
			Do. Tomb of Sum sam ul Dowlahs-	
			moth	1,666
46. Carried up..		16,84,930	Total net Ausil Jumma of the	22,51,806
			Zemy. in 1167	

HACKIKUT JUMMA of BURDWAN, Ausil and Abwab from 1135 to 1167 A.B.

Total net Ausil Jumma of the Zemindary as in 1167, in 3 Chucks., 6 Circars, and 75 Perg... Brought over...		22,51,306	
Abwab to the same date.			
1. Khasnoveessy	28,409	8,29,933	}
2. Nezzar Mookurrery	1,12,676		
3. Zer Mathoot	46,099		
4. Mathoot Feelkhaneh	1,10,779		
5. Chont Mahratta	3,96,562		
6. Abuk, &c.	37,548	19,163	}
7. Nuzzu Munsoorgunje... ..	97,890		
8. Towfeer on Jageer Circle in 1165... ..	19,163		
Total Ausil and Abwab in 1167.		Rupees ... 31,00,405	

But besides the preceding net aggregate revenue Ausil and Abwab, being the valued assessment of the district in the moment of transfer as entered on the public records 31,00,405; there appears to have been a keffyet or profit unknown to the Mussulman Government, realized the first year of the cession to the English, and nearly equal to a private annual donceur, stated afterwards to have been received from the zemindar by the Chief and Council appointed in behalf of the Company. 75,001

Total Malgoozary 1167 ... Rupees 31,75,406

N. B.—There is also some reason to believe, from different intimations in the correspondence with the Court of Directors, particularly in their letter to Bengal, dated February 19th, 1766, that they had obtained anticipated information of the real collections of the district, including the further keffyet of thirteen lacks, hereafter to be realized.

The cession to the Company of Burdwan, was in September 1760, or in the beginning of the Fussil Khoreef 1167, when of the above stated malgoozary, Sicca Rupees 27,52,737 ought still to have been collected on account of the remaining seven months of the Bengal year. But of this sum, after defraying the expense of reducing the rebellious Rajah to proper subjection, only 5,23,691 Rs. were brought to public credit. In 1170, the second year of the triennial lease, and before attachment of the Bazee Zemeen, the gross rental was fixed at 44,81,035 Sa. Rs., reduced of the Khalsa records to 41,71,992 by a deduction of 3,09,043, which probably comprehended the private charges of the English residency, with saleanch or annual stipend to the zemindar, at the rate of 10 per cent. on the Ausil, supposing his proper half allowance in Nankar lauds to have been included with the rest of the district farmed, and that the other moiety under the denomination of Russoom, or Commission, on the collections, might have been bestowed as matter of favour or on mistaken grounds, notwithstanding suspension of the aumildary bundobusty office, which alone conferred the right of claiming it on this jummaundy; however, the total amount received into the exchequer did not exceed 37,19,464 rupees, and from that sum was yet to be subtracted the expense of the nugdian or money paid establishment of household troops reckoned at 2,64,000 rupees per annum, besides some other lesser articles, together with the petty disbursements of the Company stated at 35,884, in order to exhibit the net malgoozary then forthcoming from the whole territory, estimated in round numbers at 34 lacks of sicca rupees. In 1172, Mr. Vexelst's financial operations commenced, and after various regulations, hustabood investigations and improvements, brought the revenue in five years, to its highest standard, involving in the entire period of the British administration, a keffyet in all of thirteen lacks, or nine clear increase.

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Thus at the close of 1177, the total collections were Sa. Rs. 47,18,918, and the charges being 6,61,486, left a net income of 40,57,432. In 1178, the year after the famine, the gross settlement completely realized, was only 43,28,509 rupees, and including former balances recovered 45,16,801; the Serinjammy deductions at the same time amounted to 8,75,961. Henceforth, effectively the jumma of this district hath undergone very little variation to the present time; such changes as may appear were of a casual or temporary nature, and chiefly to be attributed to fluctuations in the rate of incurred or allowed expenditure, as set forth sometimes in the whole, sometimes partially, in the general statement of the annual bundobust. We may therefore, with safety, take this year's jummaundy as a common standard, including every article of assessment, whether ausil abwab or keffyet, consolidated into a simple revenue levied from the several pergunnah divisions, whole or broken, of the country, according to the following authentic, though irregularly detailed rent-roll.

JUMMABUNDY KOOL, or gross settlement of the territorial rental forthcoming to Government from the lands of the Zemindary of Burdwan in 1178 A. B. and in the same year completely realized, exclusive of former balances, but involving a small share of Mofussil Serinjammy charges, as here-incident necessarily to the annual management of the collections, as hereafter to be particularized.*

Pergunnahs and Subdivisions, Turress, &c.		Total Rental.	Pergunnahs and Subdivisions, Turress, &c.		Total Rental.
Pergs.	Burdwan with Aymah lands	1,44,249	46 Pergs. &c., brought up	1,19,861	33,58,022
	Bellia-bussendery with doo	1,62,199			
	Baherah	95,881			
	Chundeconah	1,68,053	Turress. { Sooncah	16	
	Jehanaabad	1,55,887		Autumpoor	3,943
	Kaville Schinabad	1,48,481		Badahehy	19,207
	Semmer Shahy	1,11,626		Ramchundpoor	10,752
	Pundwah	72,758		Pelassabhy, &c.	4,39,685
	Iehom Chenan or Chitan	84,643		Gutal	23,222
	Sheregurrah	1,08,332		Jeypoor	64,512
	Bogah	53,433		Decan-badcah	5,029
	Gowalehbloom	77,552		Audich	17,574
	Chunpanugry	49,603		Kootwalpoor	2,824
	Chitwah	1,00,469		Benodpoor	5,195
29.	Jumohan	1,17,826		Kordend	6,087
	Balgurly	83,156		Somoonda	88,745
	Boggrey	19,006	26.	Bundar-hout	36,144
	Khunds-gohs	91,000		Daspoor	46,683
	Jehangueabad	67,073		Maenohpoor	6,163
	Meemohar Shahy	1,55,595		Balickpoor	2,407
	Aizmut Shahy	96,878		Punpun	3,468
	Ronhoty	1,21,439		Plaseey	2,222
	Anderam	30,526		Baldanga	535
	Bhureset	1,18,793		Kishanagur	324
	Mandelghaut, &c.	2,40,175		Nella	467
	Arach, &c.	1,04,154		Tootmohun	480
	Sainpahary, &c.	4,01,475		Kerpay	1,138
	Beednoor	27,526		Pungatty	574
	Bahmindhoom	35,910			
Tup.	Burdch	67,618	Talook.	Doarbusty	27,712
2.	Selimpoor	46,108		Selimpoor	9,342
		33,58,022		Bhedeah Mobluck	10,159
				Bhaloodcah	1,752
Turress.	Sahsen Nafa	19,383	2.	Bahy Kunchny	530
	Dehy Kelly-gong	13,109		Mekahllehy	1,990
	Patolee	28,284		Doguchettah, &c. of Ramkaut rai	277
	Bunkepassy	4,133		Ditto K. Hernarain rai	862
	Ghurempoor	9,636		Dampal	503
	Soosnah	3,553		Beri Ramchum rai	2,942
	Sankey-Nugry	1,549			
	Bundar Dehy	3,083	Mhal.	Patlee Muscoory	4,671
15.	Kubarpoor	3,593		Arach Muscoory	1,216
	Mandhunedeah	9,507		Jehanaabad	240
	Beronohch	3,037		Khas Peran, &c.	44
	Barajepoor	1,808		Noabad	983
	Mosurimpoor	9,563	1.	Tunkha Basy aft Hyderabad	141
	Kagan	7,706		Haat Kenchunagur	3,199
	Adoopoor	2,706		Sahib gunje	107
46 Pergs.	Carried up	1,19,861	75 Pergs. and Turress, &c., assessed in all 1178		43,38,509

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This revenue of 43,28,509 Sa. Rs. on account of 1178, was inclusive of the profits forthcoming from the Dewey Mhals appropriated to the Ranny's use, and estimated to amount to about 1,80,000 Rs. additional; at the same time, the articles of incumbrance with which it was or could regularly be charged under the denomination of Serinjammy Mofussil, were, 1st, the Salienehor Moghairah of the zemindar, reckoned at 10 per cent. on the ansil; in round numbers 2,30,000 Rs.—2ndly, the Muscoorat reduced to half a lack;—and 3rdly, Poolbundy ordinary expenses 50,000 Rs. more;—in all making an object of 3,30,000 Rs. proper to be deducted from the gross, to ascertain the net effective income of the State from the whole district; and if to the receipts of the year for the current settlement be added, as it ought (being a constant source of public supply) the annual collections made in liquidation of former balances, a sufficient fund will be established to make good casual deficiencies, as well as defray all the extraordinaries of British agency, on the most liberal scale, and yet leave a clear malgoozary to the sovereign of forty lacks of sicca rupees, which, I conceive, may be considered a moderate equitable standard for the exchequer dues from this zemindary, under actual circumstances: more, would relatively be unfair, while almost all the other districts of Bengal are comparatively underrated, however much the disparity is to be attributed to local knowledge in the one case, neglect or ignorance on the other. Again in 1190, the gross jumma is stated at 43,58,026, from which deducting charges 6,22,271 Rs. (including the unnecessary inadmissible establishment of the Nugdian troops, amounting to 1,03,360 Rs. with Commission to a native Zezawul and English Superintendent 1,24,113, at the rate of 3 per cent. on the collections), there remained net only 37,35,755 of which no more than 36,96,825 having been actually realized, reckoning the receipts of former balances, a recoverable defalcation of 3,03,175 results, from a comparison with the assumed standard of 1178, or rather more, from the real one of the preceding year.

But besides the expenses here brought to view, there are others necessarily, incurred in the Mofussil that do not appear, though largely provided for either in chakeran lands of money, from the annual resources of the country. These are, first, an allowance to putwarries or accountants, of which there must be one for each village; and supposing the number of these to be 5,000, at sixty rupees per annum to every individual, the sum will be three lacks; 2ndly, the wages of at least double the same number of pikes, or village Peons, requisite to maintain the peace, secure the harvests, or enforce the collections at Rupee each, make an object of four lacks more. Further, the rental of Bazee Zomeen appropriations, must be taken into the general Jumma Khurch account of the district. The territory thus alienated, and ascertained by Mr. Johnstone, after an arduous scrutiny 70 persons for eight months, in 1763-4 A. D. (since which, the quantity hath certainly not diminished) was 5,68,736 begas, making near fifth part of all the arable productive ground in the zemindary; which, estimated at 2 rupees per bega, being the valued medium rent of all the lands of Burdwan, yield an annual income to the possessors, of 11,37,472 rupees. These possessors are, undoubtedly, for the most part, the official landholder himself clandestinely, his minors, and the mutseddies of the Khalsa; whose acquiescence to such collusive benefices, under the sanctified appellations of religious or charitable gifts, at different times

Khan, who obtained under the denomination of Saidpoor, a fourth portion of Serykants Bahtiman of Ynselpoor, and who more recently, on the ill-advised measure of restitution of the management of the lands of the 24 pergs. to their formerly dismissed occupants, got back, with the collusive aid of some of the Khalsa Mutseddies, all his old, in addition to his greater than equivalent new acquisitions, while no compensation seems ever to have been thought of, for the large dismemberment occasioned by these, from the zemindary of Jessore. Considering so many different removals on the simple writ of a despot, from such an office as had lately been conferred on the Company, joined, perhaps, to a better knowledge than we might otherwise imagine of the history and administration of the Mogul finances, authorizing such changes in personal agency, though alone systematically on grounds of manifest expediency, it is not to be wondered at, if the representatives of the British Government in India become apprehensive of the instability of their chartered official zemindary rights, and endeavoured to avail themselves of the first favourable opportunity, to give their tenure additional permanency.—The occasion offered in 1765; when,

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3rd.—A Firmann was obtained directly from the Emperor himself, confirming the grants of the 24 pergunnahs zemindary, bestowed, by his former deputies Meer Jaffier and Mahomed Saddoc Nazim, and Dewan of the Soubah, and further converting them now into an *Altumgha*, or perpetual heritable jurisdiction over the same district, in like manner as the ceded territories of Burdwan and Chittagoug, with the Dewanny of the rest of Bengal, were under a similar form, transferred for ever to the Company. But notwithstanding their various chartered rights, successively of higher authority and more enlarged privilege, still, in the instance of the zemindary, it was alone the *khilmut* or office, like that of the Dewanny, which constituted the essential legal object of the grant; the substance, proprietary lordship, and uses of the soil, were wholly and absolutely excluded in form, and in fact merely a contingency, and for all that could originally have been known to the virtual receivers of the gift, might have been altogether reserved for the Mussulman Government. This difficulty, however, was soon in a certain manner obviated (13th July 1759) by a new species of jageer sunnud to Lord Clive, for all the regalities, dues and rents of the Circar, collected and payable by the Company, as official land-holder, into the public treasury.

A regular jageer sunnud consists of two parts: 1st. The *Munsab*, or rank of the person enrolled on the *omrahs*, with a suitable number of horse attached to the dignity supposed to be kept in constant pay, for the eventual service of the State. 2nd. The *Zimn*, particulars of an assignment in land, or stated allowance in money, for the support of the personal and Military establishment of the jageerdar. When the particulars of such a grant include a whole district, of whatever extent, whether subject to the internal management of a zemindar, chowdry, talookdar or moccuddim, that is, to the native financial Superintendent of a large territory, or in the lowest extreme, to the chief of a simple village, and that the full yearly Crown rent, as ascertained on the Khalsa records, by the *Ausil Jumma Toomary*, which must ever be the standard estimate of transferred landed property, be specified and made over with the land itself (which indeed could not otherwise be precisely defined in boundary

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more than in value) than the donee is substituted exactly in the place of Government, and acquires immediately, and during the legal continuance of his grant, all the jurisdiction, rights and financial prerogatives, belonging to the high sovereign proprietor of the soil; but when only a stated amount in money is assigned in (duams or Rupees) issuing partially from certain territorial sources of revenue generally mentioned, not described in the exchequer detail of value rent, then the jageerdar is restricted entirely to the emoluments of his pecuniary income, and can have no local influence whatever in consequence, within the limits of his grant. In both these cases, however, the sunnud or complete instrument, indicating the rule, and appropriating the fund of infestation to be valid, according to the laws and imperial constitution of India, must always originate with, and have effect solely or exclusively under the sign manual of the Mogul Emperor himself, as feudal monarch and high lord proprietor of the conquered estates of Hindostan. But Alemgeer, the prince actually on the throne of Delhi, when Lord Clive's jageer was first in contemplation, had lost all real authority in Bengal, though his nominal paramount sovereignty might have been still formally acknowledged by the ruling Nazim, lately created under the conquering sway of the British arms; and however much inclined, Meer Jaffier might have been, to reward substantially the singular man whose bravery, fortunes and disinterestedness, had unmeritedly raised himself to the musnud of three soubahs, he could not venture, without lessening the validity and importance of his newly acquired tenure in dominion (held alone by the sword) to give virtual operation to an imperial grant of land within the circle of his proper independent jurisdiction. To remove, therefore, this obstacle in some manner; and yield to the wishes or scruples of either party, a patent was obtained from the Court of Delhi, for the munsub or titular first part of the jageery sunnud, it having finally received the royal signature, and passed the great with the lesser seals of the high officers of State, on the 25th Rub ul Sami, of the 4th year of the reign; and, as if it were in consequence of or to render beneficial this mark of royal favour, a perwannah was issued by Meer Jaffier in July 1759, but to take place from June of the preceding year, intended to remedy the deficiency of the second part or territorial assignment, wanting in the Mogul Firmaun, and addressed to the English Company, as Zemindars of Calcutta, directing them henceforth to pay their rents to Lord Clive, as jageerdar, in like manner as they were before bound to do, to the established Government. In a constitutional sense, however, this grant was altogether informal; and in its nature, incongruous and void from the beginning; yet a viceroy *de facto*, still to be supported occasionally by the powerful instruments of his original appointment, might always be sure of commanding implicit obedience to his writs; and the intention in this case was manifest, both to relieve the landholder from the uncertain exactions of a Mussulman Dewan, and secure to his lordship an adequate private reward for the eminent personal services he was considered to have rendered to the actual Soubahdar; — for the Zimur or inventory of assigned lands, being the substantial second part of the jageer, thus improperly executed by the Nazim, does not specify particulars, yet it includes and appropriates to the jageerdar precisely the entire Ausil Jumma Toomary, or Crown rent, and with it necessarily all the sovereign proprietary uses of the soil of the whole zemindary district of the Company; leaving them however

became necessary, as they were in their nature wholly fraudulent, and sure to be resumed, if made known to the Mussulman Government. However this may be, the aggregate revenue of the whole jurisdiction in question, will then stand at about sixty-three lacks of sicca rupees. Well informed persons have extended their calculation, even to seventy lacks; but at the more moderate valuation before stated (taking the ascertained data of superficial measurement in round numbers 5,000 square B. miles, equal to ninety-five lacks of bogas, of which 28½ lacks in the proportion of the Bazee Zemeen, being a fifth of the whole above production of a rental of 57 lacks of rupees, at the rate of two Rs. per bega) it may be a satisfaction to the Company in possessing the feeblest authority to determine, that in a cycle of their proper administration within the small canton of their ceded property, they have added three lacks of bogas—really cultivated land with nine lacks of rupees in revenue, to the extent and income ascertained, when they took charge; while in their imperial Dewanny portion, instead of improvement, they have lost two-fifths of actual rental forthcoming; in the moment of acquisition.

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ZEMINDARY OF CALCUTTA.

This little compact district, called also the twenty-four pergunnah zemindary, containing about 882 B. square miles, chiefly south of Fort William on the eastern margin of the river Hooghly, and altogether within the chucklah of the same name, was at first formed in the manner of a simple land-holder's jurisdiction in favour of the United E. I. Company, in the month of Poos 1164, A. B. corresponding nearly with the 20th December 1757, A. D.—As the various charters on which originally were founded the limited rights of an office, and latterly those of the territory itself in proprietorship, thus held before, on the precarious tenure of official occupancy, have been translated from the Persian, are in the hands of many, and may be confidently referred to as authentic documents; as the essence, tenor, and operative virtue of these several deeds, may still occasion much political discussion, and do certainly throw a great deal of light on the history and Mogul legislation of Hindostan, particularly in exhibiting a view of the nature and still uncorrupted forms of almost every species of territorial grant in this country, being the foundation and surest rule to construe, generally, the spirit of the Imperial laws and constitution of India, as far as any succeeding foreign sovereign is immediately concerned, in maintaining them in full force and efficacy; at least, until a better code can be substituted in their place, after the most genuine, complete intelligence of local circumstances;—so it may be proper here, in the way of reference, just to indicate the order, date, and substance of each charter respectively, conferring a different tenure in the same property, until the final acquisition of the proprietary or lordship of the soil, by a reversionary grant of Lord Clive's jageer, which in fact involved all the rights of Government.

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1st. Perwanneh or order from the Nazim Meer Jaffier, dated 5th Rabul Sani of the 4th year of the reign of Algemeer. 2nd. About 20th December 1757, A.D. or in Poos 1164, A.B. directed to the then official occupants of every denomination, and to the ryots of the 24th pergunnahs.

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announcing formation of the new zemindary in favour of the Company, and commanding obedience to the latter's authority as land-holder. This writ was not formal, nor could it be of any real effect, if intended of itself virtually to confer the office and rights of zemindar on the Company; and therefore—

2nd. A Dewanny, Sunnud was obtained the following year, being the 5th of the reign, under the seal and signature, as usual, of the king's provincial Dewan, then Meer Mahomed Saddoc; purporting, in the words of a petition always inserted in the body of the grant, that the inhabitants were not satisfied to pay their rents, until they could be assured by the authority of a sunnud, that the person exercising the functions of zemindar, had been legally appointed to that official trust. This instrument in the original, I suppose to be complete in all its parts; and may be considered a genuine model of the best Mogul forms in constituting the office, or defining the territorial jurisdiction and rights of an Indian land-holder. But certainly there must be a mistake or omission in the published translation, respecting the clause conferring the individual's official rights. The universal, almost indispensable words, used in every such charter are, "that after receiving credit for the Muscoorat Nankar, &c., the zemindar is to deliver into the treasury, at proper times, the due rents of the Circar, according to custom;" and as there is no mention made in the printed English copy of Muscoorat Nankar, &c., which in fact, convey all the intended permanent rights annexed to the office of zemindar, so I conclude that those terms in the original have either escaped notice, or being technical, might not have been properly understood. In every other respect, the deed, as translated, appears perfectly regular, and agreeable to the financial constitution of India; particularizing the lands to be thus conditionally held, and invariably valued on assignment, at the old standard assessment of the Ausil Jumma Toouary, being 2,22,958 rupees and a fraction.

Nothing then remained but to enforce the king's and Nazim's writs, which the former zemindary occupant were more especially required to do, in the forms of the new Commission. The district, for the most part, had been until then parcelled out amongst a number of the inferior classes of official land-holders, chowdries, talookdars, and moccuddems. The officers had either already taken advantage of the corrupt negligence of the Mussulman Government, or what is more probable (on the change to an uninformed English administration) in helping themselves largely to a portion of the territory entrusted to their charge, under the collusive title of Bazeer Zemeen, and to secure to themselves something more than their assigned subsistence of Nankar in rent free lands within their respective jurisdictions. This was the necessary evil consequence of compromising the zemindary allowance thus admitted of, with all the other indispensable charges of mofussil collections, at the fixed inadequate rate of the Bengal Muscoorat; and assessing the country partially by proportionable Abwabs on the Ausil, instead of simplifying the demand for the whole, by enlarging alone the basis of the latter. Besides this clandestine provision however, some of the ejected land-holders on the present occasion, who had interest at Court, procured for themselves other official possessions separated from some of the neighbouring zemindaries, as an equivalent for what they had been deprived of in virtue of the grant to the English. Among the principal of these, was Selah ul deen Mahomed

in the state of an easy dependence on their own servant, for the liquidation of such surplus collections as they might be enabled to make within their subordinate financial jurisdictions, after deduction of the Muscoorat, &c., customary charges of management, and payment of the sum stipulated for the assignment to Lord Clive, estimated as usual only at the old standard assessment.

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Nevertheless his lordship's pretensions in 1764 were contested in England; but if the question had then been referred to the Courts of this country for decision, in all human probability, he would have carried, as all nations well broke into the yoke of despotism, more especially the people of Hindostan, will ever servilely

Sic in orig.

obey, learn and yield to the inclinations of that individual representative authority, which is present, felt, or dreaded, without venturing to call in question its legitimacy or extents in preference to the mightiest power on earth, in itself invisible and only manifested in the person of a delegate, whose interest may thus possibly sometimes come in competition with those of his constituents. Yet, under such circumstances, who could insure permanent influence to maintain a precarious acquisition, depending more or less, on the ever hostile disposition of succeeding servants in office to the will of their master? and the jagorey-sunnud of Meer Jaffier, even if it had been formal or valid, was, as it ought to have been, expressed in terms of indefinite duration always revokable at pleasure, and absolutely as a thing of course, totally extinguished, or virtually cancelled on the demise of, or dismission, from the soubahdarry employments then actually held by the donor or donee. It therefore became advisable on the accession of Nadjem ul Dowlah to the Nizamut, notwithstanding the compromise to the same effect, which had taken place in England, to obtain renewal of the instrument of territorial assignment, and that, for a determinate period of ten years, in lieu of the vague uncertain tenure of the former writ in point of time. It was farther necessary to secure the sovereign proprietary possession of the lands in question to the Company, after extinction of the present feudal incumbent's claim of property; for still it is to be remembered, that, under all their chartered rights they were hitherto at best only vested simply in the office of zemindar, made heritable by a deed of Altumgha. Accordingly, the 23rd of June 1765, when Lord Clive returned to Bengal, both these objects were accomplished in the form of

4th.—A new Soubahdarry Perwanneh, conferring a ten years prolongation of what is termed an unconditional jagore to Lord Clive, with reversion afterwards to the Company in perpetuity under similar powers, and the same forms in every other respect, as had already been observed in bestowing the original grant. Moreover, on the 12th of August following, this last deed received the sanction of a royal Mogul Firmaun, which for the first time, stamped legal validity on the act of assignment in favour of his lordship, and henceforth transferred to the Company for ever, in the nature of a jagore, the absolute property (the turf, the manor or barony, as it might be called in England) at the old domesday valuation of yearly rent with the zemindary office or stewardship, in this single instance made hereditary, of all the lands of the 24 pergunnahs.

For the ground of the port and present city of Calcutta, insulated within, or totally distinct from the zemindary here so denominated, a grant of a very different nature from any of the foregoing was ob-

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tained in December 1758, by a constitutional formal instrument under the royal Dewanny authority, descriptive of a lakheraje, or rent-free tenure of the lands and villages in question, from the month of Poos 1164; for public expedient purposes therein specified, and always necessary to be set forth in the form of a petition to the throne, to authorize the smallest diminution of the standard imperial Crown rent, constituting the very essence of landed property, the original, or rather representative value of all the Mogul conquered estates of Hindostan, and the sole necessary basis of actual intrinsic worth, including that primitive, with every subsequent proportional, increase of assessment. As early as the reign of Furrukh Seer, in 1717, it was an object with the Company to acquire the territory, but only in the nature of a talookdarry or official copyhold tenure, generally subject (being of small ascertained value, and extent) to a certain fixed rental, calculated on a medium standard of the present collections. It appears they had already possessed themselves by purchase immediately from the zemindars then in occupancy, of the like subordinate stewardship alone privileged to be sold of a lesser district on similar terms, round their principal factory of Calcutta. Nothing could be more constitutional and just, after confirming the former talookdarry purchase, than the condition annexed to the Emperor's compliance with this new requisition, that the Company should also in like manner compensate the actual possessors or holders of the territorial jurisdictions, with annexed official dues and privileges or natural benefits of occupancy; this to be acquired by one party and lost by the other, necessarily depending on some written instrument of possessory right, either a firmaun, sunnud, perwaynah, pottah, the nuckill toomary jumma of the muscoorat, or literally and technically in English, a royal or Dewanny charter, temporary provincial order of the delegate, indefinite lease to the husbandman, copy of the court-roll for the petty privileged farmer of fixed rents. Among the various descriptions of persons thus eventually concerned, as entitled to indemnification, the ryot or Pottah holder is by far the most interested, and is or should be more immediately the object of the sovereign's care, as being the poorest, most dependent, yet most useful subject of the State, and entitled to the largest share of the gross produce of the soil, extracted chiefly by his personal labour, always affording the only important permanent source of Indian revenue. His tenure of occupancy, is a simple written lease of indefinite duration, granted by the zemindar or other officer of Government, in immediate financial management of the pergunnah; but by the established usage of the exchequer and custom of the country, a tenant thus admitted, without corruption or collusion, can never be fairly ousted from his tenement, for private ends, or the selfish accommodation of any individual whatsoever, while he continues to pay his proportion of the demands of the State, settle annually by general bundobusty agreement with his proper native representative, the chief landholder of the district. A wise, beneficent, though despotic monarch, when such a system even might obstruct his own particular fancy—in erecting a palace or inclosing a piece of pleasurable ground, would be the first in setting the most liberal, splendid example of scrupulous universal justice towards his helpless peasantry; who, in every instance, dividing the yearly pecuniary product of the lands they cultivate into twenty equal parts, should or do receive fifteen shares for themselves, including the expense of culture; while the sovereign is entitled to no

more than four of net rentals, after deducting the remaining twentieth for the customary allowance of zemindary agency, with every other charge of interior mofussil management. Under a constitution so mild, the prosperity of the husbandman of India is unparalleled in the financial history of Asiatic administration; and no where perhaps more remarkably so, (from a rigid adherence to this very principle of securing possession of the villagers, often for many successive generations, on the ground of their indefinite Pottah leaseholds,) than within the jurisdiction of Calcutta and the 24 pergunnahs. In other districts, the zemindar, chowdry or talookdar, or some such officer of Government, necessarily intervenes, and is made the channel of purchase or compensation, as well on his own behalf as that of his subordinate tenantry. Sometimes, no doubt, with the accomplished fraudulent effect even of reversing the rule of natural and civil right, by taking three-fourths of the money received to themselves, and giving only the equivalent of their own twentieth Muscoorat allowances to the poor ejected suffering ryots. But the Company, as zemindar, have never interfered in the innumerable daily purchases of land made within their first great official jurisdiction; every buyer rather impolitely is permitted to make his own terms with the newly occupant, who derives exclusively the entire benefit of the sale; and the idea is now carried so far, that the old Pottah possessors of a part of the ground on which Fort William hath been erected, though doubtless they were, on removal, otherwise indemnified, lately had it in contemplation, or might have been instigated, under the sanction of the Mogul law, to be interpreted in a British Court of justice, to claim their indefinite leasehold property from the Company acting in the capacity merely of zemindar, when the land was originally taken and thus appropriated, but without reflecting on the public expediency of the thing, or the despotic proprietary rights afterwards acquired, which left the higher party sovereign arbitrators in their proper cause. But Jaffier Khan, who ruled Bengal when Furraukhouis Firmaun was obtained, jealous perhaps of such a privilege of settlement bestowed on foreigners, could always prevent the execution of the king's writ; and it seems probable, that the influence, unwillingness of the talookdars or inferior tenants, then in occupancy, to dispose of their respective interests in the 38 petty villages, commanded to be transferred alone on these terms in talookdarry tenure to the English, might have been held out as the ostensible cause of suspending the operation of the imperial mandate, until the succeeding revolution at Delhi, gave almost independent sway to the opposing provincial Nazim.

On reviewing all these various title deeds of official or absolute territorial property, acquired by the East India Company since the battle of Plassey; considering the letter and spirit of the several grants, bestowing successive rights in ascending gradation, repeated removals of one zemindar to make room for another, as a thing of course; a power frequently exercised, and never once controverted under the Mogul Government, when done simply on grounds of implied expediency, through the formal constitutional authority of the royal Dewan; but above all, considering the practical experience of thirty years, obliging in a manner the representatives of the Company to ascertain, at least in virtual effect, precisely all kinds of existing jurisdiction, right and privileges, sometime or other enjoyed by their constituents, and annexed to every office, trust, occupancy or proprietary holding in land, to be found in the whole system of financial administration in India;

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it may be allowed, that the corps of British civil servants thus employed, ought to be better instructed in theory, as they must necessarily be in the practice, of all such topics under present discussion, than any similar description of native officers, now living within the three Soubahs of Bengal, Behar, and Orissa; even supposing the latter to be as entirely disinterested in the issue of the questions agitated, as the reverse is notoriously and demonstratively the case. In truth, however, anciently the former were contented with mere practical knowledge; and it is only within the last twelve years, that any attempt hath been made to establish certain speculative opinions on the subject of financial rights. These opinions have never been publicly examined, compared, or digested with proper local intelligence. They coincided with principles of European legislation, and caught the prejudices of the people; but I believe they will be found almost in every material instance opposed to fact, and to rest on no solid foundation whatever, brought forward in proof as applicable to the actual circumstances of the country. Nevertheless, with a few exceptions, all the present revenue civil servants in office, have been educated, since the promulgation, and therefore, in some degree under influence, of the new prevailing doctrine; which if yet easily in itself to be overturned, may on this account, seconded by native information, withstand the attack of many succeeding enquiries.

AUSIL JUMMA TOOMARY of the 24 Pergunnahs and Town of Calcutta; constituting at once the Zemindary Chowdrary Talookdarry of the Company, and jageer of Lord Clive acquired by sunnud, in 1758; together with the amount of Abwabs or Towfeer, as found established on the basis of that original assessment, in the moment of acquisition; making the whole Bundobusty Rental ther. forthcoming from the lands in question, to the Government proprietor and official occupant of the soil.

Chucklahs, Circars and Pergunnahs.	Ausil Toomary of Jumma of 1135.	Chucklahs, Circars and Pergunnahs.	Ausil Toomary of Jumma of 1135.
Chuck. Hooghly, .. Circar Satgram		Ausil Jumma Toomary of the 26 pergs. Zemy and Jageer in 1164-5 .. Brought forward ..	2,22,958
Perg. Calcutta, K. Jageer Circar .. 14,616	28,482	Abwabs, &c., to the same date.	
Khaspoor	3,337	Per. Khasmoocey	8,304
Meydenmul	22,119	2. Zer Mathoot	5,131
Mugurah, K.	24,504	3. Mathoot Pankhanch	632
Berhutt	6,149	4. Nuzerane Mokurry	25,000
Ekhiyarpoor	7,923	5. Chont Marhattah	30,185
Decan jagur	60	6. Muser Munsoorgugs	14,183
Shahnagar	283		83,445
Azimabad	10,000	7. Towfeer on Jageer Circar 1165; viz. in	
Moondagacha	31,793	Calcutta	30,583
Pecha Kolly	3,129	Pergs. { Hattighur	26,026
Hahlyjry	562	Muda	8,404
Manpoor, K.	8,947	Akberpoor	2,684
25. Paikan, K.	6,787		68,012
Havillee Shu, K.	323	8. Keffyet on the Khalsa portion.	
Mobai Nimuck o' Moon Salt and Wax	16,702	Deduct actual Serinjammey	1,80,621
Farms	22,119	charges incurred by the	
Hattighurs, Jageer Circar .. 2,119	4,199	zaminidar and rather exceed-	19,931
Meida	184	ing his proper allowance	
Mahomedameenpoor, K. .. 2,228	3,650	of 10 per cent. on the Ausil	1,00,600
Amcerabad, K. do. Seyful dowl	3,470	including Muscoorat.	
Shahpoor	1,204		
Abwab Foujedarry, K. 2 Mehals	4,401	Total Ausil and Abwab, &c., of Zemy, being	
Savors of Hattighur, &c., koot Ek-	7,420	also the Jumma Rickny, or recorded value	
har poor		of Lord Clive's Jageer, when assigned to	
Ghura Circar Selimabad		him from half the Fusil Rubbo 1165, A. B.	
		or beginning of July 1758, for the support	
		of a munsal, 6,000 personal, and 5,000	
		horse, on the establishment of 5 months	
		pay, collected in original rental, or with	
		improvements 2,44,04,031 danms, at 40 each	
		Sa Rupees	5,35,105
Chuck. Burdwan, .. Circar Selimabad.			
1 Bellia Bussendorry	2,710	Lakheraje Talookdarry of the township of Calcutta, Chuck	
27 Mehals, .. Tot. Ausil, Toomary of	2,22,958	Hooghly, Circar Satgram, under the description of Calcutta,	
the Company's Zemindary and Lord		Soonanooty and Groundpoor, rated in the Jumma of Sal-	
Clive's jageer, in 1164-5, A. B. ..		tug Suja, in 1717, A. D 1755, Rd.; but in the reformed	
		standard assessment of Jaffer Khan, in 1722, set forth in	
		the Ausil Toomary of 1135, A. B. valued as follows:	
Of which Khalsa portion .. 1,78,954		Pergs. (Calcutta Jageer Cir. 765, in all	1,062
Jageer Circar, &c. .. 44,003	Sa. Rs.	Amcerabad, K. do. 1,254	2,416
		5. Paikan, K.	1,884
		Manpoor, K.	331
		Abwab Foujedary	8
			Ausil Jumma 5712.
		of which, Jageer portion 2,019, & Khalsa 3,692	
		Rs. Towfeer on Jageer Circar to 1163, A. B.	
		vis., Perg. Calcutta 1,530, and Amcerabad	
		1,592 Rs. in all	3,128
MUSCOORAT.			
Compromised allowance for Nanker, &c.,		Total Ausil and Ezafa of 20½ petty Hamlets, and	8,836
mofussil charges, for all the above dis-		2 Bazaars being the new Toomary standard	
tricts, when held in small separate		assessment in December 1757	
zemindarias, was Rs. 1,911, which now			
of course made part of Company's an-		Keffyet or Profits of every denomination, ground-	
nuual receipts, and therefore not to be		rent, farms and duties, realized by and pro-	
deducted.		perly belonging to the Company as Talook-	
		dars, prior to the revolution of 1517	96,286
Carried forward	2,22,958	Total Talookdarry .. Sa. Rs..	1,07,111

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Bengal.

Zemindary
of Calcutta.

The preceding rental of 5,35,105 rupees as the established due of Government before and after the zemindary sunnud to the Company, and until the grant of Lord Clive's jageer, stands in fact confirmed on the public records, more especially in the 4th Report to Parliament in the inquiry of 1773. The former official charter to have operation from the month of Poos 1164 A. B. or December 1757, henceforward gave the Company as zemindars certain indefinitely permanent rights of territorial jurisdictions, as well as powers of agency to collect and pay into the treasury the lawful revenue of the exchequer, when not expressly deprived of or superseded in this annual revolving branch of their financial trust. Accordingly it appears, by a letter from Mr. Holwell, June 11th, 1759, to the then Council of Calcutta, that the lands of the 24 pergs., or at least the greater part of them, had actually been in possession before that date 16 months, ending, as ascertained by a subsequent letter, with the Bengal fusly year 1165, or 11th, perhaps prolonged to the 30th April 1759. In that period, had been received altogether, a net rental, including the Ausil of Sa. Rs. 6,06,985; of which the credits for the first twelvemonths passed in the Company's books, after deducting a trifling charge of 5,527, are stated at 4,38,900 rupees, being nearly in the proportion of three-fourths of the whole. Precisely six months after the zemindary acquisition, the jageer or incumbent proprietary of the same district, was assigned to Lord Clive; and the Nabbb Meer Jaffier, in the meanwhile, as acknowledged sovereign representative had a title to and received in April 1760, the total amount of that prior half year's collections, estimated at Sa. Rs. 2,12,332. But this sum was probably alone on account of the khalsa portion of territory transferred immediately in management to the Company in virtue of their sunnud, and of which the clear annual recorded income, as before set forth in the detail of the nusil abwab and keffyet of the hundobust of 1164, being 4,23,089, was nearly of course double the payment made to the soubah. The surrender of the smaller share of the 24 pergs., taken from the appropriated jageer portion of the country belonging to the Nazim himself, could not in delicacy or propriety have been required, before the conclusion of the year 1164, or 11th of April 1758; from which time, the assignment to Lord Clive, only three months rental, Ausil and Towfeer, became due to the Nabob, in strictness not exceeding 28,000 Sa. Rs., though with arrears or former balance, amounting really to 32,120 or current Rupees 37,261. In a note to the statement laid before the House of Commons from the India House, it is remarked, that an annual payment of Sa. Rs. 2,22,958 for the king's rents, appeared to be obligatory on the Company, in terms of the Nabobs's sunnud, granting their newly formed zemindary; and it is supposed that the two above-mentioned sums paid to Meer Jaffier, making together 2,44,452 Sa. Rs., might have been on account of these rents, preceding the grant of them to Lord Clive as a jageer. But this was impossible, because only half a year had elapsed, and consequently no more than a moiety of the specified Crown rent could be due between the period of the Company's taking charge of the jageer assignment in question.

It may then very naturally be asked, what advantages the Company were to derive from their zemindary, thus bound to pay the whole of their collections, original, with increased assessment to Government, yet restricted in their proper emoluments of Muscoorat, &c., to a compromise allowance at the utmost of 20,000 rupees, for Serin-

jammy charges, if the investiture of the sovereign proprietary rights in their own servant, had not thrown the power into their hands, to extend the constitutional limits of their grant? 1st. Mr. Hotwell suggests an answer to the question, by ascertaining that frauds were committed by the former land-holders, in levying from the ryots more than they accounted for to the exchequer, and by proposing an experimental proof in letting the lands for three years at public sale, but in well known entire pergunnah divisions, to responsible men; not, as hath been since tried, by indefinite farms of unknown extent and value, to ignorant or wholly irresponsible persons, who yet had to struggle against the personal interests, natural influence, and local experience of powerful zemindars, whose authority was only partially suspended. The result brought a new keffyet of upwards of two lacks into the treasury, in a net effective rental of 7,65,700 Sa. Rs., per annum to July 1762, and subsequently exclusive of the Salt Khalariaes. 2nd. Mr. Verelst's report of 1767, found on the completest most authentic hustabood investigation ever executed in Bengal, precludes even the necessity of any other reply, than the bare statement of the fact of his having brought to light (soon afterwards to be realized) a further profitable increase of seven lacks, under the proper technical denomination of towfeer, involved in a gross rental, moderately estimated at 14,65,000 Sa. Rs., or a clear malgoozary of fourteen lacks, deducting near 30 per cent. on the Ausil for charges proceeding from former territorial, and yet existing funds, of 8,80,000 begas of productive ground, exclusive of the Mobai, &c., Salt farms, Sayer duties; the whole town or Dusi of Calcutta, and besides fraudulent alienation of Bazee Zemeen, 2,02,481 begas, more pretended by the preceding zemindars on relinquishments of their profession to have been given away in religious or charitable donations, though for the most part, clandestinely held by themselves as an emolument of office, under cover their jummabundy or compromised agreement of annual renewal with the sovereign for the supposed net entire revenue forthcoming from the district and still is retained even after their dismissal, to the prejudice of the Company as succeeding official land-holders. In short, after various apparently unnecessary fluctuations in the stated assessment of the 24 pergunnahs, it was reduced in 1190 or 1784 A. D., when the pecuniary equivalent of Lord Clive's jageer had finally ceased to be paid, to a gross jumma, always exclusive of the income from Salt, of 1,44,000 Sa. Rs., or about ten lacks, clear of all mofussil Serinjammy expenses. The causes of this great defalcation, in a period of 16 years, seem too notorious to require recital. They are set forth in part in the perfect or garbled hustabood account of the Aumeens in 1183, where 1,82,000 begas of Bazee Zemeen, annually worth two lacks of rupees, appear to have been recently alienated and by no means in the least to be compensated for, by the discovery of 2,51,000 begas of Khas Putett pasture or unproductive jungle territory, unnoticed in Mr. Verelst's original more accurate survey, partly in an unaccountable reduction of one lack further, appearing on the same record in the ordinary rental of tenanted ryotty farms, six and a half lack of begas in extent; when the real value of lands around Calcutta hath rather been constantly increasing; and in short they are entirely manifested on the face of the bundobusty settlement, in which a new allowance of 10 per cent., upwards of a lack of rupees additional, is made to the re-admitted zemindars, including those of Saidpoor Hoog-

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of Chittagong.

la, and in lieu of their former muscoorat deductions, but altogether in prejudice of the Company's indubitable chartered rights, acquired through the official management and perpetual sovereign proprietorship of the 24 pergunnahs. A lost revenue of four lacks of rupees, may therefore here certainly be deemed recoverable.

As to the town of Calcutta, its rents have been rapidly on the increase; though latterly by unconstitutional means, in admitting, as it would seem unnecessarily, the interference of a British Court of common law, to give efficacy by registration, to a simple financial operation of the Bengal exchequer, in levying a house tax of two or three lacks of rupees, to defray the expense of cleansing and ornamenting the place internally, besides a revenue before collected (exclusive of the customs or port duties of 1,10,000 Sa. Rupees) of which, about one-third under the head of Chowkydarry or Police tax, to retain an undisciplined battalion of tannahdars and Peons, constituting the only established guard or night-watch of the city; more, precisely in 1190, the gross jumma was 1,22,418, and charges Police were 45,875 Sa. Rupees.

TANNAHDARRY OF CHITTAGONG.

Tannahdarry
of Chittagong.

This maritime frontier garrison district, in the South-east extremity of Bengal, towards the dominions of Arrakan, called also Islamabad, from the period of complete subjection to the Mogul empire, in the reign of Alemgeer, about the year A. D. 1665, is, in all its dimensions, 2,987 square miles of unproductive, hilly, and plain arable ground, nearly in the proportion of two to one; and is divided into four moderately large, and 140 very small pergunnahs, partitioned among at least 1,400 petty land-holders, in consequence of the whole district having originally been assigned, chiefly in Jageer Ahsham, or provision for the Mootaibeh militiz, or garrison troops, constantly maintained there, for protection against the incursions of the Moggs or Arrakaners and receiving their pay in small allotments of land, which, in process of time, became so many, distinct zemindaries, when the Military establishment ceased to be of use, and its territorial appropriation resumed for the benefit of the exchequer. Mr. Verelst, in his evidence before the secret Committee of the House of Commons, in 1773, states, that a Crown rent of sicca Rupees 68,422, called the Ausil, had been levied in 1713, from the occupants of this Tannahdarry district; that henceforth, to the year 1727, one-fourth of that jumma, and to 1734 as much more were added to the first assessment; and that by several subsequent augmentations to the end of 1759, near the period of cession to the Company, the ancient rental had risen to 3,31,529 Sa. Rupees, being at the rate of 4rs. 13a. 10½c. for every rupee of original Crown rent. But according to the Ausil Toomary Jumma of Jaffer Khan, exhibited in the rent-roll of 1135, A. B. continued with towfeer, and its improvements to Cossim Aly's grant to the English in 1167,

corresponding with the local Mogg year 1122, or A. D. 1760, the total bundobust in the moment of acquisition should be stated as follows, viz:—

Chuck, Islamabad, Circar of the same name, or Chatgam,				Total Ausil of Chittagong, brought forward; viz.	
Perg. [Havilla, Chatgam ... Ausi	21,856	Jageer Mootaireh, Tannah Islamabad, by Tunkha Ahsham or Military assignment on B. under Alemgeernagur, &c., for provision of the garrison troops, 3,532 men, entitled to a yearly pay of 1,50,633 rupees, actually receiving.	1,50,25		
Jugsillah	35,13				
Ducankole	21,23				
Bunder Alemgeernagur	14,82	Jageer Mushroot Foujedarry to the commanders commandant, issuing also from the same head of territory Bunder Alemgeernagur, but latterly resumed and incorporated with the Khalsa funds prior to the year 1164	24,00		
Futtehabad	5,92				
Soochna	4,05				
Arungnagur	2,26	Jageer Nowareh, marine establishment, with the lesser assignments to two provincial daroghas of the Artillery, in both departments ...	2,544		
18. { Khoord, Khan Jehanabad ..	2,41				
Taragurrah	3,49			Sa. Rs. 1,76,795	
Debang	4,40				
Seerwapilly	2,197	Towfeer on the Military and Marine jageers, to the year 1163 A. B.	1,17,962		
Narsingabad, Shanabad, &c.					
—6 Nemuckhurry, or salt	13,298	Keffya subsequently to the aforementioned date, but, prior to 1167 on the jageer mushroot, when consolidated with the khalsa territory ... 40,372	1,46,340		
mhals					
[Sayer of Cagtham ...	13,177				
				Deduct half sundry charges of the neabut still actually incurred ... 12,000	
				1,44,284	
26 Small pergunnahs, rated al-	32,511			28,378	
together in the Ausil, at ...					
44 Perg.—Total of the Tannahdarry	1,76,795	Total Ausil and Ezafa of Chittagong to 1167, Sa. Rs.		3,23,135	
Sa. Rs. ...					

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Sayer of the
Ceded Lands,
properly the
Customs or
port duties of
Calcutta.

In 1178, the year after the famine, this original net bundobust rental of 3,23,135 rupees was increased; that is to say, on further local knowledge of the country and its true revenue, had been found really only part of an actual clear malgoozary of 4,66,428, collected yearly from the ryots, after allowing a deduction of 12 per cent. on the receipts of the treasury for defraying all Serinjammy charges of mofussil management. The native Aumins in 1183 state the total sources of public income to be Ausil 1,52,897; Abwabs, prior to 1179, Rupees 4,03,559, and others imposed subsequently under the denomination of Khurcha or expense, 1,07,072 more; amounting altogether to a gross rental, exclusive of Plateka, of 6,62,529 Dussmasha rupees about 6 per cent. worse than Sicca; and besides a Bazee Zemcen alienation of 2,73,202 begas, probably of the richest cultivated ground in the whole district. Nevertheless, in 1190 the gross jumma had fallen to 4,88,751, and the net settlement to 4,03,722, leaving a recoverable defalcation on comparison with the realized bundobust of 1178 of Sicca Rupees 49,408 after deducting from the latter 13,298 rupees; the original included value of the salt farms, henceforth to be separately accounted for.

SAYER OF THE CEDED LANDS, PROPERLY THE CUSTOMS OR PORT DUTIES OF CALCUTTA.

Customs of
Calcutta.

The Customs, or Port Duties of Calcutta, levied generally at the rate of 4 per cent. on foreign and 2 per cent. on inland imports ad valorem, formed the principal source of the Company's income in Bengal before the revolution of 1757, and were originally established, I believe, to defray the expense of pilotage up and down the river Hooghly. Of late years the amount collected under this head, has been very considerable, and is still increasing. In 1190, A. B. or 1783-4, it was 6,11,102 in the whole, or net 5,44,244 Sa. Rupees; but on a five years medium, ending the 30th April 1785, the gross receipts were 4,38,923; and in like manner the charges, exclusive of those incident to the institution of the Board of Customs, were, on an average 71,431, leaving a clear produce of 3,66,492 Sa. Rupees. Were the improving state of this branch of revenue to be attributed to the growing prosperity of internal industry or enlargement of profitable foreign and English trade, no reasonable objection could be made to the burthen of the impost thus exacted, at the present grand emporium of European commerce in India; but it is notorious that the increase

chiefly arises from the recent vast addition to the number of British inhabitants residing within the dependencies of Fort William, and consequent greater consumption of articles of luxury imported from abroad, such as teas, &c., from China; wines, spirituous liquors, with a variety of manufactured goods directly or indirectly from France, Holland, Denmark, Italy, and the dominions of Portugal. Such a duty therefore is now levied in Calcutta, in addition to what is called the Government Customs, of $2\frac{1}{2}$ per cent. universally; and the only constitutional general impost of the kind established throughout the country under the Mogul authority, must be considered, a heavy impolitic incumbrance on the natural proper trade of Bengal, which of course would centre almost exclusively in the capital sea port town of the dependent provinces, if this exaction did not throw a larger share into the neighbouring European settlements. At any rate, the establishment of a double custom-house in the same place, and for similar collections, appears uneconomical, and wholly unnecessary.

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Sayer of the
Ceded Lands,
properly the
Customs or
Port duties of
Calcutta.

ABSTRACT of the Mahl and Sayer, Khalsa and Jageer, or Total Rental of the general heads, at four different periods; viz., 1135, A. B. at the last the foundation and standard of comparison for every subsequent bundobust;—in 1169, or 71, immediately anterior to that settlement, before the great unplace at the commencement of M. R. Khan's subordinate agency;—and tration:—with an estimate of the loss or recoverable defalcation appearance with one immediately antecedent to the territorial acquisitions of detailed in a former work, and derived from the Soubah of Behar and like deduction of comparative deficiency incident to the latter. The whole improved Mogul Rental; as well as the actually diminished modern collection in the financial management of all the British dominions, Bengal, to the 30th April 1784.

Territorial and variable funds of Revenue, classed in Provinces or lesser Sub- divisions of country.	British Square Miles.	General Dimension	Supposed Productive Portions.	number of Pergunnah whole or broken.	(1.) Ausil Jumma Toomary of 1135.	
					Gross.	Net.
Bengal, Dewanny Portion, Mahl and Sayer, Khalsa and Jageer ... }	82,099	62,000	1,437	1,14,10,285	1,11,35,559	
Ceded Lands do do ... }	9,043	8,000	243	27,05,879	26,49,148	
Town of Calcutta and Port Duties, ex. of House Tax, Total Soubah of Bengal. }	...					
Total Soubah of Bengal... ..	91,142	70,000	1,680	1,41,16,164	1,37,84,707	(1157.)
Behar, the whole Soubah Mahl, Sayer, Khalsa and Jageer, inclusive of Bau- ghelpoor, Ramgeer, &c. ... }	51,973	26,000	287	95,56,098	72,43,043	(1112.)
Orissa, the Chucklah of Midnapoor ...	6,102	4,000	46	11,43,878	10,33,657	
Total Gross Bundobust, of and recover- able defalcation in, the then Provinces }	1,49,217	1,00,000	2,013	2,48,16,140		
Serinjammy charges of Mofussil management, settled with the zenindars by compromise, or according to the full expense in- curred, estimated at one-fifth of the entire original collections, including their own Muscoorat, &c., allowance of one-tenth; the whole to be deducted from the gross Jumma... .. }					27,54,733	
Net Revenue, clear of the expense of Native Agency						2,20,61,407
Sudder, extraordinary charges of European management, alone in- cident to, and therefore to be deducted from what is termed the net settlement of the Company, in 1190, and in which there appears proper for resumption, to be added to the amount of recoverable defalcation, the excess of twenty lacks of rupees unnecessary ex- penditure, on account of Dewanny Adawlut, &c. ... Sa. Rs.)						
Total net settlement of the Company, in 1190, with recoverable defal- cation thereon yearly throughout the three Provinces, on com- parison with the proper standard of ascertained Revenue, at the period of territorial acquisition, or subsequently ... Sa. Ra.						

Soubah of Bengal; as set forth in the preceding sheets, under thirty-two correction of the Ausil Toomary Jumma, or original assessments, serving as in 1172, on concluding the first Dewanny agreement in behalf of the Company; accountable reduction in the annual demand on the country, which took finally in 1190, after a lapse of nineteen years of formal British Adminis- ing by the last of these statements of total net yearly revenue, on com- the Company:—Also an abstract of the similar funds of annual income Chucklah of Midnapore in Orissa, applicable to the same periods, with the exhibiting a summary view of the extent, the old, established, and tions, allowing throughout for the same articles of necessary incurred ex- commonly considered dependencies on the Presidency of Fort William in

(2.) M. R. Khan's Bundobust, in 1172.		(3.) Preceding Jumma-bund of 1169 or 71.		(4.) Company's Settlement of 1190.		(5.) Loss or re- coverable de- falcation on the latter.
Gross.	Net.	Gross.	Net.	Gross.	Net.	
1,60,78,264	1,50,48,333	2,26,72,936	2,17,04,175	1,59,08,993	1,33,29,254	87,92,963
...	...	(1177.) 63,17,996	58,53,130	59,93,281	51,00,547	7,52,583
...	...	(1188.) 4,76,692	4,03,158	6,06,662	6,20,787	...
1,60,78,264	1,50,48,333	2,94,66,824	2,79,60,463	2,25,68,936	1,90,50,588	95,45,546
95,56,098	58,19,683	(1173.) 96,76,881	64,37,183	52,45,723	45,54,307	18,82,876
...	...	(1183.) 17,56,053	14,04,843	9,35,321	8,05,339	5,99,504
2,56,34,362	...	4,08,99,758	...	2,87,49,980	...	1,20,27,926
47,68,346	...	50,97,269	...	43,39,746	...	...
...	2,08,68,016	...	3,58,02,489	...	2,44,10,234	...
...	27,89,346	7,89,346
...	Sicca Rupees	2,16,20,888	1,28,17,272

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Remarks ex-
planatory of
the preceding
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REMARKS EXPLANATORY OF THE PRECEDING ABSTRACT.

- (1.) Ansil Jumma Toomary:—The gross assessment of Bengal, exclusive of the ground-rent of the town of Calcutta, 5,712 rupees granted in lackerage or free tenure, is, agreeable to Jaffier Khan's standard rent-roll completed in 1722 A. D. and corrected by his successor Suja to 1728. It includes the Muscoorat, or compromise with the zemindars, for all charges of mofussil management, and some articles of extraordinary or sebundy expenses, which being deducted leaves the clear residue of the Khalsa Shereesa, heretofore annually remitted in specie to Delhi, or appropriated in Jageer to the Civil Military and Marine imperial establishments of the province, in the proportion of about a crore and five lacks to the former, and thirty-two lacks to the latter.—The Behar Toomary, formed in 1750, is a jumma kaumil, or complete assessment; and the charges to be deducted are about 24 per cent. on the gross settlement, leaving a large residue of net income, then for the most part assigned in jageers.
- (2.) M. R. Khan's gross bundebust for Bengal, includes simply the muscoorat allowance, and two new heavy articles of expenditure at Dacca and Curneah. From the net Toomary rent-roll of Behar in 1765, was deducted, jageer grants for nine lacks, and nearly six lacks more on account of Baughelpoor, &c., dismembered.
- (3.) Cossim Aly's gross Jumma bundy of the Dewanny portion of Bengal in 1762, included, besides the compromised charges of muscoorat, a Serinjammy allowance for such districts as had been valued either partially or in toto, by hustabood investigations; and to his net settlement of 2,14,09,175 is added 2,95,000, for resumptions or improvements in Sylhet, Rungpoor and Rajemhal, to the year 1765. Behar is stated, as it ought to have been rated at the latter period; and the ceded lands, as valued by hustabood operations carried on under the Company's proper administration.
- (4.) Settlement of 1190 A. B. or 1783-4, for the three provinces of Bengal, Behar and Orissa, stands in the annual general statement of the revenue in gross at

	Sa. Rs. 3,01,35,474
From this, is deducted abatements of rent made in course of the year	6,76,753
Also duties on salt, which make part of the profits derived from the manufacture and sale of that article, altogether brought to credit in the estimate of resources, or in the public book under a separate head of account, and to which might be added the salt jumma of Hedjeelee, three and a half lacks more	13,85,494
	7,08,741 J
	2,87,49,980
And subtracting from the remainder all charges of the collections, being... ..	21,29,092

The net bundobust is reduced to the actual stand- }
ard of the current year's agreement ... } 2,16,20,

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The Sayer, or duties, making
part of the preceding jumma,
and exclusive of the estima- 16,56,935.
ted impost on Salt, are rated
in all at... ..

Remarks ex-
planatory of
the preceding
Abstract.

Ordinary and extra charges of
the Board of Customs ... 5,17,499 .

-11,39,436

Drawbacks, &c., on goods re-exported... 1,58,276

Sa. Rs.

Net amount passed to credit in the above account, }
and distributed under the heads of Dewanny } 9,81,160
lands, town of Calcutta, and Soubah of Behar.. }

(5.) Estimate of loss, or recoverable defalcation, arising on com-
parison of the net settlement of 1190, with that which actually
existed 19 years before, until the Company's accession to the
Dewanny, is calculated on balance of the accounts of included
districts; among which, three or four, such as Bishenpoor, &c.,
were improved in rental.

N. B.—The annual balance incurred on the Ausil Jumma Too-
mary, when the country was not overrun by an enemy, did not,
and could never fairly exceed, a few thousand rupees. The
balance of M. R. Khan's first bundobust in Bengal, uncollected
at the end of the year, was 15,40,851. That of Cossim Aly's in
1169 uncertain; supposed to be small, as he is accused of rigour,
and that he added very little to the established assessment of
the soubah. In 1164 it was 18,79,891; but in 1171 (the year
immediately preceding the acquisition of the Dewanny, as sta-
ted and carried forward by M. R. Khan) it was not more than
4,10,345. The balance of 1190, throughout the 3 provinces, was
23,54,824, of which, about fourteen and a half lacks for Bengal,
including the Salt balance of Hedjellee; or if deducted, the gross
jumma ought in like manner to be diminished. On the whole,
the balance incident to the three last settlements of the revenue,
may be estimated at par about fifteen lacks for Bengal, always to
be realized in course of the succeeding year.

III.

Supplement to the "Historical and Comparative Analysis of the
Finances of Bengal, from the Mogul Conquest to the present
time:"—containing, a similar disquisition on the Revenue of
the dependent dominions of Soubah Behar; Chucklah of Midna-
pore in Orissa, and the Zemindary of Benares, in Soubah
Allahabad.—Calcutta, June 30th, 1787.—By *James Grant, Esq.*

SOUBAH BEHAR.

This province is one of the most fertile, highly cultivated, and
populous of Hindostan, in proportion to its extent of plain arable
ground; which may be computed twenty-six thousand square British Soubah Behar.

III.
Supplement
to the Histo-
rical and Com-
parative Ana-
lysis, &c.

III.
Supplement
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Soubah Behar.

miles, divided naturally into two nearly equal portions of territory, north and south of the river Ganges, running here its intermediate course easterly 200 miles.

One of these grand divisions, stretching northerly 70 miles horizontal distance, to the forests of Nepaul and Morung, at the foot of the lower range of the great Tibethian mountains, is separated from Goruckpoor in the Soubah of Oude on the west, by the Gunduck, with a very indistinct line of connection to mark a crooked frontier of sixty miles between that river and the Dewah; and on the east, it is wholly bounded by the district of Purneah in Bengal, which properly, until the year 1732, extended on that side no farther than the river Cossa in its ancient channel, but has been since considerably enlarged in a parallel direction, by annexation of the pergunnahs of Derhempoor, &c., dismembered from the Circar of Mongeer, dependent on Behar. The area thus described, being one uninterrupted flat, hath always, from the period of complete establishment of the Mogul Government under Akber, been subdivided into its present four greater civil divisions of Circars; of which Tirhoot, the most easterly, comprises in square dimensions about two-fifths, and Hajeepoor, Sarun, with Champarun or Beteak, each comprehending near one-fifth more, make up, inclusive of four dissevered pergunnahs of Mongeer, the remainder of the whole northern portion of territory; assessed in all, though containing one half of the arable lands of the soubah, at no more than a third of the entire annual income.

The other grand division, extending south of the Ganges 60 miles to that range of hills, called in Sanscrit Bindea-chil, and which here separates the lower plains from the Balagaut, or elevated mountainous region, common to the interior of Hindostan, is divided from the Circar of Chunar, in the Soubah of Allahabad, on the west by the river Carumnaassa; and from Bengal on the east, by a branch of the southern hills, which curving to the north, forms, at its extremity near the banks of the Ganges, the boundary pass of Telliagurry, on the confines of the district of Rajomhal. The Circar of Behar in the middle, occupies about one half of the whole level area of this great southerly division; the plains of that of Mongeer on the east, take up a sixth more, including in this share only, a fourth part of the dimensions of the district entire, with all its mountainous dependencies; and Rhotas, the southerly and western Circar, being the seventh, lying chiefly between the rivers Soane and Carumnaassa, anciently completed the number, with the flat extent of all the civil financial subdivisions of the soubah; but more recently, a eighth Circar, called Shahabad, hath been formed of that half portion of the latter, comprehending the zemindary of Bonjapoor, and which, situated altogether between the two last-mentioned rivers, stretches northerly quite to the banks of the Ganges. Comparatively, however, this moiety of the assessed arable lands of the whole province on account of the superiority of its soil and produce, particularly in the rich commercial article of opium, yields near two-thirds of the total annual revenue.

But in addition to both these grand divisions of productive territory, which excludes from the proper area of the three southerly Circars, a straggling hilly country little worth, of 8,000 square miles; a third, and elevated adjoining region, still further to the south, forms a part of Soubah Behar, no less extensive than either of the former two, as containing near 18,000 square miles, though proportionably of

very inconsiderable value. This highland district, including the modern subdivisions of Palamow, Ramgur, and Chutea Nagpoor, bounded on the west by the Soubah of Allahabad, on the south, Orissa, and on the east, Bengal, hath since the age of Ptolemy, been geographically termed, the three Bellads or Cantons, in Arabic, and from which its modern denomination of Velayt, may be only a corruption, if not derived from another root of the same language, modified to express a foreign dependent Government.

It is also, sometimes generally described under the appellation of Kokerab, more commonly called Nagpoor, from the diamond mines of that place, as giving most importance to the whole country, making part of the same mountainous tract of land, barren in almost every thing, except the most precious jewels, in the world; and extending in a devious southerly course from Panna in Bundelcund, to Kaujecotah beyond the Kistna, in the Deccan, including the mines of Sumbheloopoor and Golconda; yet perhaps this portion of unfruitful territory might still be more interestingly distinguished, by delineating the character of its inhabitants, who are undoubtedly an original savage race, differing extremely in appearance, religion, language and manners, from the Hindoo lowlanders of Hindostan, and whose possession altogether being poor, or thinly peopled, have scarcely ever yielded to the state or revenue, exceeding two lacks and a half of rupees.

Generally, the Soubah of Behar derives its superiority over most of the other provinces of the Mogul empire, from the great natural advantages of a temperate climate; high and fertile soil, well watered, productive of the drier grains, and all the luxuries required by the more active, warlike inhabitants of the north; with a central situation, having easy communication internally, and serving as an emporium, or by means of the river Ganges, a thoroughfare to facilitate the commercial intercourse between Bengal, as well as foreign maritime countries, and the more interior provinces of Hindostan. These advantages, drew arts and manufactures from abroad; and after the Patan conquest, produced an increased population, in soldiers or emigrants, of that martial agricultural people, who were induced to become settlers, either from local allurements, or the political encouragement of Government, in establishing a national feudal militia towards the eastern imperial frontier. The revolution in favour of the royal descendants of Timoor, first brought about in 933 Hejirah, or A. D. 1527, and finally effected on the accession of Akbar in 963 of the former, or 1555 of the latter era, with the regular civil administration established then, and ever since continued in almost its original form, heightened greatly the prosperity of the soubah, under the crown of Delhi; while the independent state of numerous Mussulmen jageerdars, joined to the refractory spirit of a hardy warlike race of Hindoo landholders and peasantry, differing greatly in bodily temperament, nourished by the heartiest food of wheat and barley, from their effeminate neighbours of Bengal, living chiefly on the watery diet of rice, served in some measure, to preserve internal tranquillity, and resist the tyranny of lawless foudarry usurpers, in time of recent public anarchy.

Accordingly agriculture, manufactures and commerce, have always highly flourished in this favoured province. Opium, which may be considered the peculiar produce and stable commodity of the country, might fairly be estimated to return in gross under rules of a private or public monopoly of necessary existence everywhere in India,

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twenty lacks of rupees for about four thousand chests exported yearly ; including a moderate charge of sovereign territorial rent, with full cost of labour, and profit on stock, amounting to value in one-half of the whole quantity produced. Saltpetre, manufactured chiefly in the Circars of Hajeeppoor and Sarun, reckoned at two lacks of saunds, might moderately be calculated to yield to the labourer and sovereign, or favoured merchants, ten lacks of rupees. Cotton cloths for exportation on all sides, twenty additional lacks ; while the ordinary productions of grain, sugar, indigo, oil, beetle leaf, &c., carried out for sale, returned at least fifteen lacks more, after deducting an equal sum for the annual imports of Bengal. Salt being almost the only article required from abroad, for home consumption : thus leaving perhaps on the whole, a clear balance of trade to the soubah of fifty lacks of rupees to answer a yearly drain of specie to the like amount, constituting the net tribute to be derived from a gross rental of near a million sterling per annum ; besides a profit of ten lacks, accruing from the usual state monopolies of Opium with Saltpetre. And all this, after complete comfortable subsistence, on the most ample equitable scale of political economy in Asia, of a population probably of three millions of souls, exclusive of the Civil and Military establishments necessary for the internal administration of the province. It may further be observed, that, if such were the affluent circumstances of the country under the despotism of the Moguls, its mercantile prosperity forming the basis of actual wealth and revenue, hath surely not diminished within the period of the freer, more lenient Government of its present rulers, as might be sufficiently evinced by reference to the Custom House accounts of Patna during the term elapsed, exhibiting comparatively a view of great increasing commerce.

But as the views and objects of interior Mussulmen policy were almost entirely concentrated in a system of finance, as the grand palladium of power and conquest ; so it is alone to the operations in this great department of Eastern rule, that we direct our present attention, as chiefly influencing the more prosperous condition of the province in question. The general principles of the Mogul constitution, in establishing the nature and sources of revenue with the usual mode of management, have been already discussed in a political survey of the Northern Circars ; and in like manner, as these were referred to and applied in the comparative analysis of the finances of Bengal, to draw the important practical result in ascertaining the amount of legal necessary dues of the enchequer annually, so also in the present disquisition, a similar reference and application may answer the same ends, to measure the proper standard rental of Bbhar, while a detail of actual yearly collections here, seems all that is now requisite to learn, by comparison, the progress of improvement or decline, as well under the influence of the regular Mogul institutions continued to the acquisition of the Dewanny in 1765, as during their perversion from that time forward to the year 1784, through the corruption or misrepresentations of native Hindostanny Agents. One fundamental regulation alone, as especially applicable to the latter soubah, seems necessary to be brought to remembrance, for the more perfect understanding of its actual circumstances ; that is, the original grand division into jagher and khalsa territory ; according to which, at first generally about one-third of all the lands of each province was set apart, under the former denomination, and assigned for the maintenance of the great

officers of State, with the whole feudal provincial establishments of empire; while the remainder only was assessed for rent payable immediately into the royal treasury, to answer the King's proper expenses, Civil and Military, as well as all the extraordinaries of war; at the same time, that both portions of country were subjected to the same financial rules, in prescribing the nature, form and amount of the yearly collections, ever to be made through the subordinate agency of zemindars, or farming land-holders; but with the material difference, that in the one case the superintending management was assigned to jageerdars acting in their own immediate behalf, and in the other, vested in Amildars appointed solely on account of the Crown.

This distinction in personal superintendence, produced necessarily under despotism, very unequal effects in the increase of the public revenue; which became the more remarkable in Behar, as all the Khalsa lands were, in the end, by gradual alienation, and until the general resumption of Cossim Ali in 1760, converted into Jageers. The holders of these, were individually interested in keeping up or extending the original standard of the Crown rent, on principles of the Mogul constitution, according to the advancement of agriculture and manufactures, whether real, by improvement, or fictitious, by the extraordinary influx of specie consequent to the discoveries of America and passage round the Cape, which in a certain measure, affected even the interior of Hindostan; and they were also well enabled, for the most part from the smallness of their territorial possessions, with the advantage of a feudal militia, to attend minutely and effectually to their proper concerns. Whereas the superior officers employed in Khalsa division of the country, influenced by private interests totally dissimilar, became either negligent or corrupt, and were often bribed by inferior zemindary agents, to remit or diminish the established dues of Government; instead of increasing them, conformably to an incidental change of local circumstances; which as we have seen in Bengal, forced its rulers, while yet under formal dependence on the Mogul empire, to relieve the public exigencies by the destructive irregular mode of levying proportional Abwabs on the changeable divisions of territory, included in the subordinate jurisdictions of zemindars.

Nevertheless, when these effects of different management in the control of the finances were found to be considerable, under an upright vigorous administration, a reform everywhere took place. The improved jageers on removal or death of the occupants, were resumed, and with their additional rents (technically called towfeer or profitable increased) annexed to the royal exchequer; from whence new grants were made of the same pecuniary value on the Ausil Toomary Jumma, to replace so much taken from the assigned funds. Hence in process of time, by such repeated operations, more than any similar in the Khalsa department, whether by hustabood investigation, establishment of Abwabs, or conquered annexations of territory, the revenue of the whole empire hath been prodigiously increased since the original settlement, made by Toorel Mull in the reign of Akber; being in some provinces, more than double, but scarcely any where less than a half, in addition of that antiquated rent-roll; and hence, the more recent assessments consolidated with the old standard, at distant periods of time, formed a new permanent jumma, under the same denomination of Ausil Toomary, as in like manner founded, on precise ascertained knowledge of the ancient and actual resource of the country. Accordingly, in Bengal it

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It hath been shewn, that ~~four such universal reforms~~, inclusive of the original assessment, have successively taken place from the commencement of Mogul Government;—the first in 1582, producing a total income of one crore and six lacks of rupees, estimated at a six more than the preceding rental of the Affghan princes;—the 2nd in 1658, to the close of Shah Jehan's reign in the viceroyalty of Sultan Sujah, with near a fourth of the last settlement in addition;—the 3rd in 1722, in the soubahdarry of Jaffier Khan, soon after the accession of Mahomed Shah, yielding a very considerable increase;—and the 4th in 1763, under the administration of Cossim Ali, productive of a revenue of upwards of two crore and a half, though fraudulently reduced two years afterwards on the Company's acquisition of the Dewanny, in the sum of about seventy lacks of rupees. But here it is to be observed, that the last comparatively great augmentation did not proceed quite so much from the resumption of jageers with their towfeer (an operation which had not taken place since the days of Akber in many of the districts) as the annexation or complete discovery of the keffyet or profitable increase of the Khalsa lands in a long series of years, throughout two or three large foudjeddary jurisdictions, with the zemindaries of Beerbhoom and Dinagepoor; all held previously, either by special favor or in a manner independent of the sovereign power.

In like manner, in the Soubah of Behar, three such periodical improvements in the standard of assessment, appear to have been made since the Mogul conquest of the province under Akber, from the preceding Mussulmen race of Affghan princes;—viz., the 1st and universal one, as common to the whole of proper Hindostan, north of the river Nerbudda, by Tuorel Mull, in 1582, is supposed to have been productive of a sixth, in addition to the former jumma;—the 2nd in the 27th year of the reign of Aurungzebe, answering to 1685 of the Christian era, at least doubled the effective original revenue of the Mogul Emperors;—and the third in 1750, soon after the accession of Ahmed Shah, under the administration of Aliverdi Khan and Aumildarry of Jankiram both of whom, had been long intimately acquainted with the state of the soubah, established a new permanent rent-roll called Ausil Toomary, with an increase of one-eighth on the preceding one, by progressive improvements of the jageer lands; being then altogether, about ninety-five lacks of rupees annually, raised gradually from forty-two. Moreover, in addition to these three provincial reforms, a fourth might be stated to have taken place on the acquisition of the Dewanny in 1765, under the auspices of Mahomed Reza Khan acting in behalf of the Company: but the improvement on this occasion, arose chiefly from annexation of the completely conquered district of Bettiah, forming the greater part of the Circar of Chumparun; and the other alterations were no more than a specification of the particulars of the former rental, adopted as a future standard; while the comparative virtue of the minister in this instance, can merit no encomium, considering the large unconstitutional alienations made to himself and dependents in jageer; and that he was employed only on a temporary mission, the profits of which were to cease, with the first annual settlement of the revenue; or to be participated, with a dangerous and more intelligent rival in the person of Setabroy, an artful Hindoo mutseddy, appointed nabib for the subsequent management of the finances, under a superior English administration.

The form and result, however, of all these changes, in producing each respectively an increased public income to the State, require

separate exhibition, in the nature of a rent-roll, with proper illustrations, to enable a just comparison to be drawn of the propriety and extent of such improvements, as well as establish the ultimate legal standard of assessment on acquisition of the Dewanny, to which reference must always be made to determine the weight or case, equality or difference of succeeding exactions. Accordingly, we shall here present an abstract of the revenue of the soubah, in its regular and still existing larger subdivisions of Circars, at the period of each reform, chronologically arranged, beginning with the original settlement of Toorel Mull, as set forth in the institutes of Akber.

First,—Ausil Jumma Toomary Ruckbah, or the original rent-roll, by measurement, of the Soubah of Behar, in its subdivisions of Circars, Pergunnahs and villages (though the number of the latter be unspecified) as settled about the year 1582, in the reign of Akber, under the administration of Toorel Mull, for all the lands of the province, supposed to be nearly equal in extent to their present estimated dimensions, by Reunel, of British square miles 51,973.

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Circars.	No. of Pergun- nahs.	Ruckbah, measurement in Beghas Dultny of 3,600 square ells each	Jumma Toom ary in Dams c 0 to Rup	Standard Re- venue in Rupees.
Southern Division.				
1. Behar, with Palamow, &c.	16	9,52,598	8,31,96,390	20,79,907
2. Mongeer, with all its dependencies.	31	Unmeasured	2,96,37,314	7,40,933
3. Rhotes div. Sasseram, &c.	7	4,73,343	1,61,50,566	4,03,765
— Do. div. Boujepoor, &c. ...	11		2,17,28,873	6,18,221
Northern Division.				
4. Tirhoot	71	2,66,464	1,91,89,777	10,21,986
5. Hajeeppoor	11	4,36,952	2,73,31,030	6,83,276
6 Sarun	17	2,29,052	1,61,72,004	4,04,300
7 Chumpanun	3	85,711	55,13,420	1,37,836
Total.	200	24,44,220	22,19,00,401	55,47,984

It is however to be observed, that this statement includes the whole real and estimated revenue of the soubah, inclusive of all charges. But properly of the 200 pergunnahs, no more than 138, including all the measured lands, were assessed for rent to Government in the sum of 17,26,81,774 dams, or Sicca Rupees 43,17,044, per annum; from which $\frac{1}{2}$ or twenty per cent. may fairly be deducted for Muscoorat, &c. Mofussil expenses, leaving only Rupees 34,53,636 as the net income of the State, assigned in Jageer or received into the Khalsa Shereefa; perhaps originally in the proportion of one to two, whether, in extent of territory or money valuation, of the yearly produce of the soil, shared between the sovereign and peasantry, according to the rebba or division of $\frac{1}{4}$ to the former, and remainder to the latter. All the other unmeasured pergunnahs, in number 61-2, including the whole, Circar of Mongeer, with the hilly or jungly countries of the Circars of

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Behar, Rhotas, and Tirhoot, appear to have been altogether, or for the most part, unsubdued and probably unexplored, as held by independent or refractory zemindars, though valued by information and entered on the public records of the exchequer, at dams 4,92,37,630, or Rupees 12,30,940, agreeable to the ambitious conquering policy of the Moguls; having always in prospect, the entire subversion of the lesser as well as the greater states of Hindostan. The Seyurghal or religious and charitable donations of Ayina, or subsistence of Medded, Musk, &c., to Mahomedans, amounting to Rupees 55,803, seem however to make part of the latter estimated portion of the rental of the soubah; but the memorandum of 11,415 cavalry, 4,49,350 infantry, with 100 boats furnished by the province, means no more than that such an establishment, might be maintained out of the whole of its territorial funds annually.

Second.—Jumma Toomary of Soubah Behar, in 8 Circars subdivided into 246 pergunnahs, according to the Dustooral Aumil of Shah Jehan, adopted by Alemgeer in the 27th year of his reign, answering to 1685, A. D. with only an increase of 2,21,24,138 dams, being in all 39,43,44,532 dams, which at the medium rate of conversion into rupees at that period, or 46½ nearly, yielded a gross revenue of 85,15,683 rupees; and after deduction of Mufussil charges, with all the former unproductive though included territorial funds, left a net income to the sovereign, of Rupees 55,97,413, of which 51,82,413 were then assigned in Jageer or charitable grants, and the remainder only stated at 4,15,000 reserved to the Khalsa Shereefa, as summarily set forth in the following Abstract.

Circars.	No. of Pergunnahs.	New Jumma Toomary in dams of 46½ to a Rupee.	Khalsa portion in Dams.	Total Standard Revenue in Rupees.
SOUTHERN DIVISION.				
1. Behar	54	16,17,09,460	1,56,38,826	36,49,922
2. Mongeer	40	5,24,81,660	4,87,000	10,25,660
3. Rhotas	7	2,48,64,583	3,54,705	7,77,295
4. Shahabad Boujeepoor ..	11	3,10,37,528	...	4,55,538
NORTHERN DIVISION.				
5. Tirhoot	102	3,09,83,443	5,000	7,69,287
6. Hajepoor	11	4,63,33,691	2,80,000	10,29,309
7. Saran	13	3,71,62,144	...	8,01,461
8. Chumpanun	3	97,72,023	...	9,211
Total	246	39,43,44,532	1,67,65,531	85,15,683

The difference then, between the first and second permanent rent-roll, appears to be about thirty lacks of rupees increase on the latter, effected in the course of a century after the newly discovered treasure of America were thrown into the general circulation of all parts of the world; and more especially in Behar, by the financial operation of shifting or resumption of Jageers, when these were raised in rent to the standard of an extraordinary influx of specie, through the close interested management of individual temporary proprietors; but the improvement of effective income seems not to have exceeded twenty-

one lack, or nearly three-fifths in addition to the original amount realized. It is further to be observed, that the value of the dam or feloos of copper had greatly changed in the reign of Alemgeer, being then rated generally at forty-eight instead of forty to a rupee; though the weight having been at the same from 21 to 14 Masbeh, diminished the comparative worth of silver at least 25 per cent. The variations however, which occur in the last statement of the revenue, and will be still more conspicuous in the next, in converting dams by valuation into rupees, were not influenced so much by the true rise or fall relatively of the quantity of metal in either coin, as by a fictitious mode, then introduced from the necessities of the State, in an arbitrary increase of the number of dams contained in jageer assignments, to swell the importance of the grant, or gratify the vanity of the possessor in estimating largely the reward of his services, while the real income of the lands in effective money regulated the proper course of exchange, and brought the assessment thus nominally varied in the different Circars and pergunnahs of the soubah, to one general standard of sicca rupees.

Third.—Toomar Jummah Ruckbah of the Soubah of Behar, in eight Circars, 236 pergunnahs, and 66 Sayer Mehals Jageer or Khalsa; containing altogether 31,910 villages, of which 7,904 were appropriated in Nancar Malikanah to zemidars, &c., or religious and charitable donations, while the remaining number 24,036, with Ruckbah, measuring 27,53,156 begas of 3,600 square ells each, or nearly an English acre, were alone assessed in rent to Government, as permanently established in 1750, in the reign of Ahmed Shah, under the Soubahdarry of Aliverdi and Neabut Dewanny of Jauki Ram; the whole at the Kamil, or greatest annual receipts, rated for 1,21,79,141 rupees; but on a medium of years, calculated only to yield ninety-five lacks fifty-six thousand and ninety-eight sicca rupees gross rental as follows; viz.

Circars.	Pergunnahs and Sayer Mehals.	Ruckbah measurement in Begas, of 3,600 Ells.	Jumma Toomar in Dams of 56 to a Rupee on a Medium.	Total Standard Revenue in Rupees.
Mehal.				
1. Behar	54	9,52,598	23,06,77,954	38,48,800
2. Mongeer	40	3,09,036	6,21,73,618	8,98,952
3. Bhotas	7	4,73,343	3,44,60,008	5,39,565
4. Shahabad	11	2,66,464	4,96,49,346	8,26,845
5. Tirhoot	93	4,36,952	4,17,59,644	8,20,042
6. Hedjepoor	11	2,29,052	5,21,83,036	8,28,100
7. Sarun	18	85,711	4,18,72,239	9,29,856
8. Chumparum	3		1,15,82,045	2,00,217
Sayer Peshcush Nizamut, Sayer of the Soubah, &c., only portion of the Khalsa	65	...	1,18,35,300	6,63,717
Total...	302	27,53,156	53,61,93,190	95,56,098

This amount, in round numbers ninety-five and a half lacks of rupees, is the result of the ultimate reform in the finances of Behar, to ascertain an adequate fixed standard for the sovereign dues of annual

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rent, and therefore includes the utmost gross income that the province was, or may still be capable of yielding; from which (deducting as usual about twenty per cent. for mofussil charges of collection, such as muscoorat and sebundy, with mōkhareje or dismembered pergunnahs if ever properly reduced, or to be more exact according to the settlement of the fusillee Behar year 1771, the sum of 20,01,495) there remains 75,54,603, as the net bundobust jumma concluded with the zemindars and farmers. So that either in gross or clear revenue, an increase had taken place from the days of Akber, or in the space of a couple of centuries, more than equal the original assessment of Toorel Mull, actually realized; which (considering the inland situation of the soubah precluded from the benefits of the direct maritime commerce in that period begun and carried on with Europe, from all the Coasts of Hindostan, together with the effects of Hindoo superstition in burying treasure, or the policy of the Mahomedans in hoarding it for projects of ambition, all being alike detrimental to the accumulation of current specie) may be thought no inconsiderable acquisition of nominal wealth drawn chiefly from the mines of America, and at any rate, must have greatly influenced the value of the necessaries of life, as well as the amount of public demands to answer the growing exigencies of Government.

But besides these three reforms of the standard assessment, a fourth alteration may be said to have taken place in 1765, on acquisition of the Dewanny; and which, though in fact only exhibiting a view of the modakhil and mōkhareje annexations or dismemberments of territory, from the period of the last reform, stating the remainder of the soubah at the valuation then fixed, yet seems necessary here to be set forth in the abstract, as serving for the foundation of the Company's first settlement of the revenues of Behar, afterwards to be given in the detail of zemindary jurisdictions, to form a comparison of the amount of future bundobusts.

Total of the fixed Annual Income, Mehal and Sayer.

Khalsa and Jageer, proceeding from all the lauds of the province, divided into 8 Circars, and 302 included mehals, as settled in the beginning of the Behar Fussillee year 1173, answering to the 25th September 1765 A. D. being the basis of the jumma bundy at that time concluded with the zemindars and renters...	Rupees	95,56,098
Dam's 53,61,93,190; a' 56...		
Modakhil or annexation of territorial revenue by the conquest of Betteah, in the Cicar of Chumparun		1,20,783
	Rupees	96,76,881

Mōkhareje or dismemberment of the following Districts
and Pergunnahs from their respective Circars; viz.

Behar, 5 mehals of Palamrow, Koherah, &c...	Rupees	1,09,615
Mongeer, 3 mehals, Dercempoor, &c...		53,160
Shahabad, 3 do., Ruttenpoor, &c., to Bulwant Singh		57,694
Sarun, 2 mehals Shahjehanpoor, &c., to Sujah ul Dulah		60,000
From the Sayer of the Khalsa, 7 mehals		6,600
Hajeeppoor, 5 villages		108

Mokhareje or dismemberment of 20 mehals and 5 villages, rated at... Dams 3,98,40,541, a' 56... Rs. 2,87,177

First deduction of alienated lands in 1171, in lieu of Nancar mahikanah to the zemindars and mookuddims	4,45,482
Second deduction in the present year 1173, for the like purposes... ..	4,95,552
Add difference between the bundobust and dowle in these particulars	12,814
Total alienations... ..	9,53,848

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Total Mokhareje or Dismemberments

12,41,025

The gross jumma bundy, inclusive only of rent and muscoorat, or memorandum of pecuniary allowances to be made to the zemindars for charges of collection at the end of the year, on account of the khalsa and jagheer lands, melial and sayer of the Soubah of Behar, for the Fussillee year 1173, or 1765-6 84,35,856

Of which, had been resumed by Gossim Alli, and appropriated as revenue to the khalsa shereefa 64,37,183
as jagheers and altumgha, the latter part by Mahomed Reza Khan; viz
In 1171 : 3,11,526
1172 1,92,963
1173 4,30,791
9,35,280

Deduct difference between the bundobust and dowle accounts 5,637
29,26,643
73,63,826

Muscoorat or charges of mofussil collections, such as 5 per cent. moccuddemy :

Russoom, canongoe, and putwary, 2 per cent. &c., &c., paid in money 10,72,030
Rupees 84,35,856

Jumma Teshkees Bundobusty, or net Rental of the Khalsa and Jagheer Lands of the Soubah of Behar, as ascertained and rated by Mahomed Reza Khan in 1173, according to the preceding abstract of the dowle or gross receipts of the zemindars from subordinate farmers, after deducting every expense of mofussil management included under the heads of Nancar, Muscoorat, Sebundy, &c., altogether conformable to, and on the foundation of the last Toomar Jumma Ruckbah fixed in 1750, now to be exhibited in the detail of zemindary or pergunatty jurisdictions, classed under their respective territorial divisions of Circar; viz.

1st CIRCAR BEHAR.

Containing, according to Rennell, in all its dimensions, 6680 square British miles; of which, assessed arable ground, by measurement, about 27 lacks of Bengal ryotty begas in 49 pergunnahs, rated at Rupees 22,14,812 bundobusty, according to the following particulars of the rent-roll concluded in 1173; and, besides the dismembered hilly territory of Palamow, Ramgur and Nagpore, estimated 18,553 square British miles, with a rental only of 1,09,615 rupees.

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rical and Com-
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lysis, &c.

Soubah Behar.

- No. 1. One perg. Havillee Behar, divided among several petty zemindars, of which the principal is Shah Alum ul dien, in all rated, Ausil Toomary, 2,00,000 Rupees; reduced in 1173, after deducting jagheer nancar, muscoorat, &c., to a net bundubust of 31,528
2. One do., Havillee Azimabad or patna, principal Chowdry Sukanundoo Kehterry and Mulcom Armenton... Ausil 1,65,585; reduced 32,000
3. Ten do., zemindary of Merterject Sing Bramin, residing at Takarry, composed of Oukerry Sunwret, Aikel Bellaweer, Deknere Antery Behrah, Jey Chumpa, Kella Deoknn Gya Manipoor, $\frac{1}{2}$ of Amerthre and Mehar, with some villages of the pergunnah of Kaper, including a few talookdarry possessions belonging to inferior land-holders of the same Bramin caste, rated in all 3,70,95,530 dams, or Rupees 6,28,363; increased to 6,68,638
4. Twelve pergs. zemindary of Akbal Alli Khan Afghan, composed of Nerhut Semay Rajageer. Rooh, Cherra Kerrenpoor, Sergur, and Purjerooky Angoo Peshensh Rampoor, with the half of Amerthre and Mehar, besides some scattered villages of other pergunnahs; in all, dams 2,69,49,462, or Rupees 3,88,033; increased in 1173, after deducting all alienations and charges, to a net jumma 4,65,188
5. Two do., zemindary of Jeswunt Singh, &c., Bramins, composed of Arenzil and Musaodeh, 1,60,06,363, or Rupees 1,74,878; reduced to 1,47,583
6. Four do., zemindary of Shekh Omer ullah, consisting of the entire pergunnahs of Aucha, Goah, Dader and Manourah; rated, Ausil 34,72,200 dams, or 1,09,994 rupees; alienated altogether in deductions or jagheers
7. One do., Shahpoor Moneer, divided between Hussen Khan, Mirza Beg, and Hyder Beg, with many lesser zemindars or moccundins of villages; Ausil, in Rs. 1,17,967; reduced to... .. 48,804
8. Two do., Pelich and Malda; the former held by Baboo Nundoo Sing, Bramin, in zemindary; the latter chiefly by Akbel Alli Khan Patna, Rupees 2,60,861; reduced to 1,15,890
9. Do. do., Saurah and Bellia, in zemindary, chiefly to Howlasy Chowdry and Angoor Sing, Bramins, Rupees 2,54,834; reduced to 20,061
10. Do. do. Shajehaupoor and Behempoor, in zemindary, to Shekh Fozil ullah and Khajah Mahomed Simbrah, with other lesser Chowdries; Ausil, Rupees 1,25,737, in jagheer, &c.
11. One do., Ghyaspoor, chiefly to Sen Persand Sing, Bramin, with other lesser zemindars .. Ausil, Rupees 2,72,653; reduced to 85,257
12. One do., Tellareh, to Naim ullah, &c., 187,456; reduced to... .. 1,22,392
- N. B.—Where the bundubusty settlement exceeds the ausil, generally the difference arises in charging the whole zemindary compact, or, scattered with the former, but only the contiguous or proper zemindary districts with the ausil, of which the remainder is brought under the heads of the dispersed pergunnahs respectively, as in the case of Akbal Alli Khan for Malda and Bissung.
14. One do., Phulwarry, to sundry petty zemindars, and altogether, in jagheer, rated in the ausil 72,931

15. One do., Bissung, principal zemindar Akhal Alli Khan Patna, exclusive of his proper zemindary... 1,69,041; wholly in jageer, &c.
 16. One do., Bykentpoor, to Kessery Sing, Bramin... 13,912; reduced to
 17. One do., Bisthazary, to Amivut Sing Kehterwar... 24,021, in jageer
 18. One do., Ghiddore, to Gopaul Sing Kehtewar... 21,300; reduced to

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 rical and Com-
 parative Ana-
 lysis, &c.

Soubah Behar.

6,142

- [One do., Selimabad, chief zemindar]
 1 Bulwan Sing
 One do., Kaper, to Jaggat Sing. ... 1,82,945;
 with the former Bramins ... reduced in 1173 to a
 19. One do., Chergong, to Rajah Chet- net jumma, annexed to
 ter Putty Rajepoot ... Serris and Kotumba
 Two do., Shergauty, to Golam of 1,69,488
 [Hussein Khan Afghan Rohillah ...]
 Total existing Funds in 1173 .. 33,70,521 19,13,546
20. Five do., dismembered or reduced in stating the annual jumma bundy, but making part of the ansil too-
 mainy, are here included; viz., 3: Pargunnahs of Palamow, &c., 2 mehals of Sultan Gunga and the Kokerah, together rated, for ori-
 ginal rent 4,78,270
21. Muscoory talooks, with a portion of the jageer Circar resumed, making part of the foregoing ansil, but separately stated in the bundobust 3,01,266
- 54 pergunnahs... Total Mal Khalsa and Jageer of Circar Behar... Rupees, Ansil, 38,48,800; of which,

Deductions.	Granted in jageer, to 1173 ...	3,60,365	
	Alienated or reduced, as Nancar Malkaneh, to the same period...	9,64,975	
	Charges muscoorat, &c., in money to the zemindars ...	3,08,648	
		12,73,623	
			16,33,088

Total net Bundobust Income of the Circar of Behar in 1173, after all deductions of Jageer Nancar, and Muscoorat, to be received into the Khalsa treasury... .. Rupees... 22,14,812

2. CIRCAR MONGEER.

Containing in all its dimensions, British square miles, 8,270; of which, only 2,817 in the district of Bhauglepoor, &c., on both sides of the Ganges plain, and equally productive with the rest of the soubah, in rent proceeding from about nine lacks of Bengal ryotty begas measured arable ground, in 40 pergunnahs, assessed in 1173 for an Ansil Jumma of Rupees 8,98,952; reduced to a net bundobust, after every deduction of Jageers, Nancar, and Muscoorat, of Rupees 8,08,006, as follows; viz.

III. Supplement to the Historical and Comparative Analysis, &c.	No. 22. Eight Pergs.—Havillee Mongeer to Dalul Chowdry as principal zemindar, rated in the Ausil Toomary... Rs.	40,986	
	Allaheepoor to Tuder Chowdry Bramin ...	12,086	
	Surajeghurra, to Abhynarrain Bramin ...	25,280	
	Chander and Bhuka to Derrup Sing and Gopaul Sing Keheterwar ...	14,416	
Soubah Behar.	Pherkia, on the north of the Ganges ...	55,992	
	Chanden, Kokera, and Músnedy ...	5,935	
	8 Pergunnahs,—in all valued in the Ausil	1,54,695	
	reduced in 1173 to a net bundobust jumma of	...	23,046
	23. Twenty-two pergunnahs,—Kerruckpoor to Rajah Kadar Alli, consisting of the following pergunnahs; viz., Jehangeerabad, Ausil ...	17,966	
	Sehrny ...	67,418	
	Luckenpoor ...	58,000	
	Usleh ...	12,247	
	Ghurry... ..	24,072	
	Sakra ...	31,000; with	
	16 smaller pergunnahs, rated ...	68,833; in all	
	22 pergunnahs,—assessed in the Ausil	2,70,536; reduced to	1,27,461
	24. Two pergunnahs, Belha and Musjidpoor, to Gerdhary Sing, &c., Bramins, north of the Ganges, and united with Mulky, &c., dependent on the Circar of Hajeepoor, but separately rated in the Jumma Toomary of Rupees 1,04,460; reduced, after all alienations and deductions in 1173 to a net bundobust	...	4,000
	25. Three pergunnahs, Bhanglepoor, Colcong and Chaby, the latter north of the Ganges, stated to have been assigned in jageer to Nujem ul Dowlah, and in 1173 dismembered from Behar and annexed to Bengal; but as no such jageer could then have been admitted of, nor any proofs exhibited that the amount hath been at all brought to public credit, by annexation to Bengal or otherwise, so it is here entered as appertaining to Behar, rated Ausil, 3,01,916, increased in 1173 to the jumma kaumal, or largest sum ever collected, being...	...	5,28,584
	26. Five ditto, Deihempoor, Roonly, Kolky, Macha, and Selcor, dismembered from Behar and annexed to Bengal, from the beginning of the present century, are nevertheless rated in the bundobust of 1173 for 88,916 rupees, but deducted from the total as if credit had been elsewhere separately given; and in fact, as they do make part of the original rent-roll of Behar, so they are here valued accordingly, Ausil, 58,345	...	88,916
	40 pergunnahs,—Total Mehal Khalsa and Jageer of the Circar of Mongeer Ausil Toomary... Rs. 8,98,952; of which, Granted in jageer to 1173... Rs. 23,305		
	Alienated or reduced as Nancar		
	Malikaneh, to the same		
	period ...	5,185	
	Charges muscoorat, &c., in		
	money to the zemindars... 62,466		
		67,641	
		90,946	
	Total net bundobust income of the Circar of Mongeer, as settled by M. R. Khan in 1173; after all deductions of Jageer, Nancar, and Muscoorat, to be received into the Khalsa on account of the Mehal and Sayer of the Soubah	...	Rupees... 8,08,00

3. CIRCAR RHOTAS.

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Containing, in all its dimensions, 3,680 B. square miles, of which perhaps only 2,000 square miles, comprehending 5,68,000 measured ryotty begas of plain arable land, in seven pergunnahs, assessed in the Ausil for Rs. 5,39,565, and rated in the bundobust of 1173 for Rupees 6,75,781, deducting all charges.

No. 27. One pergunnah Havillee, divided in villages among the Moccuddims, but no principal zemindar, 30,832, reduced to nothing. Soubah Behar.

28. Two pergunnahs, Serris and Cotnmbah, both held in zemindary by Rajah Narrain Sing, the son of Bishensing Rajepoot, rated Ausil, 1,44,915, assessed by Cossim Alli in 1170 for 5,50,000 rupees, but reduced in 1173 to ... 2,80,808

29. Two pergunnahs, Chainpoor and Sahseram, the former chiefly to Ary Merdan Sing, the son of Amer Sing Rajepoot, valued original rent, 96,161; the latter to Baboo Jaggunat Sing, &c. Rajepoots Ugiency ... 2,43,000

• Total .. 3,39,161 rated in Cossim Alli's Bundobust of 1170, the former at 3,13,839, and the latter ... 4,74,900, but together assessed in 1173, after all deductions, net jumma ... 3,94,973

30. One pergunnah Chipla, to Amerajet, as zemindar and jageer-dar, valued Ausil 15,302, in Jageer.

31. One pergunnah Palouncha, to Rajah Menrajesing Kheterwar, and in Jageer to Hedayet Alli Khan ... 9,305; in Jageer.

7 pergunnahs, — Total Circar Rhotas Ausil 5,39,565; of which granted in Jageer to ... 11,73,21,607
Deductions. } Charges Muscoorat, &c., to the zemindars ... 1,62,879
1,87,486

Total of the Khalsa Mehal Ausil ... 3,52,079 and increased, after all deductions in 1173, to a net jumma of ... 6,75,781

4. CIRCAR SHAHABAD.

Containing, in all its dimensions, 1,869 B. square miles, and of measured land about 8,52,000 ryotty begas, in 11 pergunnahs, rated Ausil 8,26,845, and in the Bundobusty Jumma of 1173, Rupees 6,09,268 after deducting all charges.

No. 32. 9 pergunnahs, of Hawillee Bonjeeper or Shahabad principally to

Bickermajet Rajepoot Ugiency Ausil ... 1,73,220
Behia, chiefly to the same ... 40,341
Peroo to Baboo Amrausing, &c. ... 1,25,000
Nunnore to Bhop Narrainsing ... 33,691
Arrah chiefly to Noorkussen Khan
Moghul ... 1,46,663
Dunwar & Denarch, to the same ... 1,36,804
Powarrah to Degumber Sing ... 22,226
Parahgong ... 31,226

• Total Ausil ... 7,09,211

reduced in 1173 to a net Bundobusty Jumma of.

6,09,268

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Soubah Behar.

Three pergunnahs dismembered from Behar, and acquired by Bulwantsing, zemindar of Benares, before or since the Company's acquisition of the Dewanny; viz.

Ruttenpoor and Kote, valued in the Ausil Jumma, 67,634, with Mungrove, forming together the district of Bidjegur . . . 50,000

Pergunnahs 12. Total of the Circar Ausil... 8,26,845; of which

Deductions...	{ Granted in Jageers to 1173	... 6,314	
	{ Alienations, &c., as above	... 1,17,634	
	{ Muscoorat to zemindars	... 1,89,661	
		-----	3,13,609

Ausil Rupees ... 5,13,236; settled at a gross bundobust in 1170 by Cossim Ali, of Rupees 15,47,055, but reduced in 1173 by Mahomed Reza Khan, after all deductions, to a net Khalsa assessment, Mehal and Sayer, of Rupees... 6,09,268

5. CIRCAR TIRHOOT.

Containing, in all its dimensions, 5,033 British square miles, of which measured about 8 lacks of ryotty begas, in 102 small pergunnahs originally, and assessed for Rupees 8,99,808 Ausil, but from the number of pergunnahs, nine have been dismembered, or were never properly reduced, leaving only ninety-three rated 8,20,042 rupees Toomary Jumma, and after all deductions, in 1173, a net Bundobust of... 2,45,312

No. 33. Eighty-four pergunnahs, Havillee Durbungah, &c. to Rajah Madhoosing, and other inferior zemindars of the Brahm caste, chiefly Ausil ... 5,54,052; reduced in 1173 to a net Bundobust Jumma of Rs. ... 2,00,229

34. Three pergunnahs, Bechore, &c., in jageer to M. R. Khan in 1173, and then valued Mockurrery... 1,42,070

35. Two pergunnahs, Nagurbassy and Nypore to Mahindernarrain in Jageer do... 65,112

36. One pergunnah, Merowah to Dumunsing 58,808; reduced to 44,983

93 pergunnahs. Total of the Circars Ausil 8,20,042; of which granted in Jageer to 1173. Rs. 2,54,574

Alienations or reduction for Malikanah, &c. ... 30,190

Charges collection Nancar, Muscoorat, and Sebundy. ... 2,90,066

5,74,830

Total net Bundobust Jumma of the Khalsa, Mehal, and Sayer, as settled by Mahomed Reza Khan in 1173, for the whole Circar of Tirhoot, after all deductions of Jageer to himself and others, with Muscoorat, Sebundy, &c., Charges... Rs. ... 2,45,212

6. CIRCAR HASSEPOOR.

Containing, in all its dimensions, 2,782 British square miles, of which measured about 13 lacks of ryotty begas; rated Ausil 11 pergunnahs, Rupees 8,28,100 and reduced in 1173 to net Bundobust Jumma of

		III. Supplement to the Historical and Comparative Analysis, &c. Soubah Behar.	
No. 37.	One pergunnah, Havillee Hajee poor to Herdansing, &c., Bramins, in zemindary rated Ausil... ..	95,000; increased	1,04,460
38.	One pergunnah, Serassa to Serehit Sing Bramin	2,26,022; reduced	50,146
39.	One pergunnah, Bessara to Nechore Sing Rajepoot	2,00,000; reduced	2,83,607
40.	Two do. Ratty and Girsund, principally in zemindary to Pertabsing Bramin, Ausil	77,651; reduced	34,027
41.	Five do. Mulky, Ballagach, Bhursary, Amadpoor, and Akberpoor Ranny, in zemindary to Her lal, &c., Bramins, and usually united with the pergunnahs of Bellia, &c., belonging to Mongeer, Ausil	1,82,470; reduced to	70,000
42.	One do. Nypore to Dherem Narrain in zemindary, and in jageer to Mahindernarrain	46,657	—
11	Pergunnahs, Total of the Circar granted in jageer to 1173, Ausil	8,28,100; of which	2,44,361 and
	Muscoorat, &c., charges to the zemindars	41,429	

2,85,860

Total net Bundobusty Jumma of the Khalsa, Mehal, and Sayer, as settled by Mahomed Reza Khan in 1173, for the whole of the Circar of Hajee poor, after all deductions of Jageer and Muscoorat; though it seems probable that the Jageers in this and the former Circar may have been in great part interchanged for so much in Circar Behar 5,42,240

7. CIRCAR SARUN.

Containing, in all its dimensions, 2,560 British square miles, and measured land about 6,80,000 ryotty begas, in 18 pergunnahs; rated Ausil, 9,29,856; and in the Bundobust of 1173, Rupees 8,80,233; after all deductions.

No. 43.	Fifteen pergunnahs, Gowah, &c.; of which, 11 to Gopaul Narrain, &c., five brothers; 2, Cullianpore and Siab, to Rajah Futehsing, expelled—all of the Bramin caste; Cheerand, to Manickchand; Buchal, a koyt and manjoe to an Afghan; rated in all, Ausil	7,52,720; increased	8,30,283
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		Two pergunnahs, Shahjehanpore and Chowah, dismembered, and annexed to Goruckpore, in the Soubah of Oude; rated in the Ausil Jumma Toomary ...	1,23,041	
		18 pergunnahs—Total of the Circar ... Rs.	9,29,856; of which,	
		Granted, in jageer, to 1173 Rs.	13,117	
		Alienations, &c., as above	1,23,041	
		Muscoorat, &c., to zemindary ..	16,821	
			1,52,979	
		Total Ausil...	7,76,877; increased	
		in 1173, to a net Bundobust of Rupees	8,80,233	

Abstract of the Jumma Teshkhees Bundobust of the measured Lands of Soubah Dewanny, on the foundation of the Ruckbah Accounts formed A. D.

Circars and Mehals.	No. of Zemindars, or heads of Account.	Dimensions in British square miles of the Assessed Lands.	No. of Pergunnahs.		Estimate of the Ruckbah in Bengal Ryotty Begha.
			Existing of old	Dismembered.	
No. 1. Behar	21	6,680	54	5	27,00,000
2. Mongeer	5	2,817	40	5	9,00,000
3. Rhotas	5	2,000	7	...	5,68,000
4. Shahabad	1	1,869	12	3	8,52,000
5. Tirhoot	4	5,033	93	...	8,00,000
6. Hajeeppore	6	2,782	11	...	13,00,000
7. Sarun	2	2,560	18	2	6,80,000
8. Chumparun	1	2,546	3	...	2,50,000
1. Mehal ... Total	45	26,287	238	15	80,50,000
2. Sayer ... Nuzzeraneh	1	...	...	...	...
Duties, &c.	1	...	64	...	...
Total...	47	...	302	...	...

On the particulars of the preceding abstract, it is to be observed, that Pandach or Palamow, &c., 3 mehals with the velayt of Kokerah, or Nagpore and Ramgaur, &c., together 18,503 British square miles, rated Ausil 2,23,967 rupees, and excluded from the calculation of assessed territory, as being at that time dismembered, though afterwards re-annexed, make up with the dimensions of land stated, and the portion of hilly country 7,133 square miles, left out in the square measurement of Mongeer and Rhotas the superficial contents of the whole soubah, or 51,973 British square miles. The duftary, or royal bega of the exchequer, in the statement of the Ruckbah, is estimated at three Bengal ryotty begas in modern use; and though this may not be the exact proportion locally between the ancient and actual standards, yet perhaps it is sufficiently so to draw a comparison with

8. CIRCAR CHUMPARUN.

Or Betterah : containing, in all its dimensions, 2,546 B. square miles, and of measured land about 2½ lacks of ryotdy begas, in three pergunnahs; assessed as follows :

No. 45. Three pergunnahs, Mhaissy, to the sons of Rajah Jogul Kishore, &c., rated Ausil, Rs. 2,00,217; and increased, by complete conquest, in 1173, to a net Bundobust 3,21,000, being the amount, Mehal and Sayer, of the Khalsa proceeding from the whole Circar.

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Soubah Behar.

Behar, as settled by M. R. Khan in 1173 on the Company's acquisition of the 1750, being the last permanent Assessment of the whole Province.

Ausil Jumma Toomary, or original gross Rental of Behar Rupees.	Alienations Reductions, or expense of Collection.				Net Revenue of the Exchequer in Rupees.
	Mokareje or alienated Land, as Nancar.	Jageers or Assignment to 1173.	Muscoorat or Zemindary Charges.	Total Rupees	
38,48,800	9,64,975	3,60,365	3,08,648	16,33,958	22,14,812
8,98,952	5,185	23,305	62 456	90,916	8,08,006
5,39,565	...	24,607	1,62,879	1,87,186	6,75,781
8,26,845	1,17,634	6,314	1,89,661	3,13,609	6,09,268
8,20,042	30,190	2,54,574	2,90,066	5,74,830	2,45,212
8,28,100	...	2,44,361	41,499	2,85,860	5,42,240
9,20,856	1,23,041	13,117	16,821	1,52,979	8,80,223
2,00,217					3,21,000
88,92,381	12,41,025	9,26,643	10,72,030	32,39,698	
5,00,000					62,96,542
1,63,717					1,40,641
95,56,098					64,37,133 of which

Mehal or Land Rent, Ausil, 56,67,674, or with
increase of Betteah, ... Rupees... 57,88,457
Sayer Peshcush Nizamut, Mint Duties of the Soubah... 6,48,726 } Rupees.

the circumstances of the neighbouring province, in ascertaining a general rate of assessment from the Toomary Jumma, proportionably to the extent of measured ground. In like manner, although there were continual changes in the amount of alienations, assignments, or zemindary charges, as distributed yearly in the bundobust settlement, to be deducted from the total revenue of each Circar respectively, and that, from a spirit of fraud or concealment of the actual collections, so much favoured in the usual forms of drawing out Hindostanny financial accounts, by taking either the whole, or only a part

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of the gross receipts, after subtracting more or less of customary deductions, the full proportion of the latter, as applicable to either territorial subdivision, may not be truly stated for the year in question. Yet the totals of the soubah entire are accurately so, and altogether constitute an incumbrance on the original public income of about 30 per cent. annually; particularly seems probable, that a considerable share of the Mokareje herein stated to the account of Circar Behar, may more properly be assignable to those of Rhotas and Shahabad, where great reductions had been made from the inflated bundobust of Cossim Alli; but that on the other hand, the greater part of the jageers passed under the subdivisions of Tirhoot and Hajepoor should, in propriety, have been classed under the former head.

It is further to be remarked, that from the net revenue of the soubah, thus ascertained to be in 1773, or from 25th September 1765 to the same day 1766, Rupees 64,37,183, a deduction was made of 6,17,500 rupees, on account of the pergunnahs of Bhanghelpore, &c., held formerly in jageer, by Nujem ul Dowlah, as Nazim, and then stated to have been transferred to that portion of Bengal dependent on the Dewanny of Moorshedabad, leaving a clear jumma to Behar only, of Rupees 58,19,683, of which the sum of 36,10,259 (inclusive of 3,72,893, the former year's balance) stands accounted for as received or otherwise liquidated, to the end of Byasack, being nearly the proportion of revenue due for the Fussil Khereeef, and to the 30th April 1766, at the close of the Company's annual books. But it does not appear, that credit has been any where given for the separated income of Bhanghelpore, &c., either for the first or six succeeding years of Mahomed Reza Khan's management, or until 1773, when the district was formerly dismembered from Behar, and annexed, with its rental, to the Dewanny lands of Bengal. In the Abstract Statement, therefore, of the gross and net revenue of the former province now to the exhibited, to shew the progressive decline of income here as well, as hath already been set forth, in treating on the finances of the latter soubah during the first cycle, or 19 years of the Company's administration, an allowance must be made throughout the whole period, for the defalcation of the rents of Bhanghelpoor.

Comparative Statement of the gross and net actual receipts of rent, shewing the yearly charges of collection, &c., entered in the Company's accounts, in the whole revenue of Soubah Behar, exclusive of Bhanghelpore, Ramgur, and Palamow, from the beginning of the Fussillee 1173, corresponding with the 21st or 25th September 1765, to the same days 1191, or A. D. 1784, comprehending the first cycle of 19 years of English Dewanny administration; extracted from the records of Parliament to the year 1779, and thence continued from other authentic documents, to the ultimate date specified. But as in the former period, the accounts appear to have been made up annually to the 30th of April, and that in the latter they have been extended to the close of the Benar year; thus anticipating, in the form of annual collections, the last five months receipts from May to October, so to ascertain the progressive decline of income, by fair and regular medium estimates, excluding the first year's settlement, and taking it as a standard, the amount stated to have been actually received in part, for the former seven months, or from 1st October 1765 to 30th April 1766, is to be struck out of the calculation, in like manner as the income of the latter five months of the same

Fussillee year, carried forward throughout the cycle, should, in propriety, be deducted from the last year of the nineteen; thus leaving eighteen years complete; to be divided into three equal portions of time; the medium RESULTS of which, in amount of revenue, may serve, with a few subjoined remarks, to make the following COMPARISON of the FINANCES of the soubah, for three succeeding periods of six years each, tolerably exact.

The first year's settlement or standard of revenue for the Fussillee 1173, or from 25th September 1765, to do. 1766, exclusive of Bhaugelpoor, &c., is Sicca Rs.... 58,19,683,

Of which appears only to have been received on the Company's account, for seven months, to the 30th April 1766; viz.

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		Gross Receipts.	Charges.	Net Revenue.	
		15,68,534	4,32,555	11,55,979	
Six years, from 1st May 1766 to 30th April 1772.	1767 ..	67,82,775	16,62,610	51,20,165	
	1768 ..	49,02,136	6,79,062	42,23,074	
	1769 ..	54,15,950	6,41,368	47,74,582	
	1770 ..	12,21,263	7,25,145	34,96,118	
	1771 ..	41,51,049	7,32,083	34,18,966	
		1772 ..	7,35,593	35,36,100	
1st Medium.		{ Net Revenue for six years which the medium for one year, is ...		2,45,69,005 ;	of 40,94,834
Six years, from 1st May 1772 to 30th April 1778	1773 ..	43,88,803	5,45,678	38,43,125	
	1774 ..	39,82,320	5,01,714	34,80,606	
	1775 ..	42,15,301	2,60,905	39,54,396	
	1776 ..	41,04,663	2,79,517	38,25,146	
	1777 ..	42,65,056	2,99,351	39,65,705	
		1778 ..	3,68,785	30,78,908	
2nd. Medium.		{ Net Revenue for six years which the medium for one year, is ...		2,21,47,886 ;	36,91,314
Six years and five months, from 1st May 1778 to 25th Sept. 1784.	1779 ..	38,56,757	4,18,389	34,38,368	
	1780 ..	37,50,384	4,49,172	33,01,211	
	1781 ..	38,43,678	3,88,769	34,54,904	
	1782 ..	42,93,832	3,66,343	39,27,489	
	1783 ..	37,21,677	2,77,617	34,44,060	
		1784 ..	9,50,745	28,39,585	
3rd Medium of six years Net Revenue.		{ Net Revenue for six years five months, deduct five months, agreeable to the receipts of 1765-6, with estimated balance of 3½ lacks carried forward, to be afterwards, realized nearly 4-5ths of the fusil rubbi ...		2,04,05,621	
				18,85,119	
		{ Net Revenue for six years which the medium for one year...Sicca Rupees is		1,85,20,502 ;	of 30,86,750

In the preceding table of the revenue of Behar, the progressive diminution of annual income drawn from regular medium calculations

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throughout the cycle, will appear sufficiently evident on the slightest comparative glance, as making a difference or loss between the net actual receipts of the first and last years, of the whole period of 19, of more than 27 lacks of rupees, being near one half of the original reduced settlement of M. R. Khan in 1173, on the Company's acquisition of the Dewanny; but from the loose irregular mode of constructing the Jumma Waussil Baky account of the province, especially in the statement of incidental charges, which will always be found deficient as well in particulars as uniformity, it becomes necessary to add a few explanatory observations, where the variations are most remarkable. In the first year a very curious statement of the expense allowed for the collections stands recorded, No. 97, Appendix to the 3rd Reports to Parliament in 1773; in the detail of which, the following articles are the heaviest and most of consideration; viz.

Answers or horsemen	...	...	...	...	8,74,169
Barkendazes or matchlockmen	...	...	...	...	1,98,799
Chubdars, Khidmutgars, Loontaburdars, &c., menial servants	...	...	...	...	2,36,648
Meer Mahmud Jemmal, &c, deputed to the presence of the Nabob of Bengal from Patna	...	...	...	...	3,66,697
Serishteh-dewanny, or charges of the exchequer to Arkkramut Dowlah defrayed from separate collections	...	...	...	...	1,63,443

amounting in all, with a variety of other lesser disbursements, to the enormous sum of rupees, Sicca and Sunat, 21,53,934, besides the expense paid by the Company of 4,32,555 Sa. Rs., and which, with the net receipts brought to credit of the treasury, make up nearly the total of the first seven months collections, being Sicca Rupees 30,10,259; and thus constituting altogether, an incumbrance of fifty-eight lacks on a gross public revenue of ninety-five in the space of a year. It would indeed have been dangerous, admitting the reality of half such a charge, to withdraw suddenly the means of support from the multitude of troops and servants thus supposed to have been maintained, and therefore, some colour of pretence might be given for the extravagance of the following years expenses, though reduced to 16,62,610, except in the distore of Mahomed Reza Khan and Doolabram, amounting to 1,71,000 rupees, and which neither precedent, right or custom, in any shape authorized; even the still diminished charges of the five subsequent years brought within the annual medium of seven lacks, exceed greatly the standard afterwards found sufficiently ample under the Company's proper administration, and would leave the doubt unresolved, what became of the large diminished establishment of revenue servants, if any such had in fact existed. In the last year of the cycle, the article of expense again grows considerable; but a great portion of the amount, particularly in the charge attending the newly instituted Committee of Revenue, is to be placed to the account of the two preceding years, while the distribution of the whole, of whatever kind, as then defrayed from the accounted actual receipts of the exchequer throughout all the provinces respectively, is stated thus: for Bengal ceded and Dewanny lands 59,68,348; for the Soubah of Behar 9,50,745; and for Midnapore in Orissa 2,10,000; making together the sum of 71,29,093 Sicca Rupees, as the total of financial expenditure paid out of the treasury, exclusive of the Nabob's stipends, and allowances of the Nazimut.

Some further elucidation may also be necessary to shew the propriety of deducting the amount of the last five months' collections from the aggregate of the third medium estimate of the annual income. On this subject; there are not perhaps sufficient materials on record to evince in what particular year this anticipation of the revenue had been introduced; though it seems incontrovertibly assignable to the ultimate period of six years, from which the deduction hath been made. For, 1st, the forms of all the accounts serving as the basis of those presented to Parliament, are apparently taken from the general books, closed the thirtieth of April, and could not therefore have involved any such anticipated receipts. And, 2ndly, in a Statement of the remissions and balances of five years settlement, ending in April 1777, as well as of the Jumma Wassil Baky account for the Bengal year 1183, or that of Behar one thousand one hundred and eighty-four; answering to 1776-7 English style, as drawn out by the accountant of the Revenue Department, in whose general abstracts the varied years collections entire of either province, have usually been included: yet, in those accounts also the year is concluded in April, and a note inserted, that "the collections of Soubah Behar do not close till September next; therefore the better part of rupees one million, seven hundred and twenty-two thousand six hundred and twenty-four," stated as the balance to be liquidated in course of five succeeding months, "must be expected." Now this is nearly the sum ascertained to have been realized for the same period of the first year's settlement, carried forward and deducted from the last, prolonged to September; but in 1777-8, the year immediately following and terminating the series of six, from which the second medium is taken, the gross annual receipts of the jumma, formally including the afore-mentioned balance, do not exceed three million four hundred and forty-seven thousand six hundred and ninety-three rupees, which can only be accounted for, by considering the balance as part of the current revenue of that year ending in April, and then the anticipation must inevitably fall on the third or last medium estimate, as set forth in the Table, perhaps by a gradual monthly encroachment on each succeeding year's collections.

Again; on comparison of the four medium totals intended to shew a declining annual rent, it may be perhaps objected to the first or standard settlement, that though such might have been the net actual amount of the jumma bundy, it doth not appear with certainty that the whole was ever realized. In truth, under the Mussulmen administration in all parts of Hindostan, great defalcations were always admitted of. These in part, were deductions made from the collections by the Aumildars for the maintenance of moutaineh, or sebandy corps, such as still exist in the Soubah of Oude, and constituting the only proper Military Force of all the provinces, before the more recent introduction of standing armies in imitation or by virtue of European policy; but they were chiefly fictitious or unnecessary charges, stated by and passed annually in account with the favoured servants of Government, which, through the corrupt influence of ruling ministers, sanctified the abuse; or they were collusive remissions to the zemindars and farmers pretended to be expedient, and as such usually granted by a depraved or ignorant sovereign, in effect for the fraudulent emolument in participation of a whole chain of faithless revenue officers. Still generally, there is a

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sufficient reason to believe from the evidence of former accounts, and actual occurrences of modern states, that the total net demand on the country was some way or other, in the first instance received by the immediate agents of finance; though by them in great part embezzled, excepting a very inconsiderable balance regularly carried forward from the Jumma Ausil Baky statement of one year, to be incorporated with and make up, the eventual deficiencies of the following. The constitution of the Mogul Government, if it had otherwise offered an effectual remedy, which in no case would have been rejected, and in fact was often resorted to; zemindars, when largely and improvidently in arrears, were suspended or dismissed from their offices and territorial jurisdictions, the advantages of which were a temptation to others, either monied men, or of sufficient credit with bankers, to become temporary or permanent substitutes, by making themselves responsible for the payment of former balances with the entire current revenue in future, over and above the ordinary fine of investiture; when instead of mal zamin or managing rent securities, they were reinstated as principals, in all the rights and privileges of the dispossessed India land-holders. Such indeed virtually, though under a different and locally unconstitutional form, is the present practice of the Company as Dewans, in liquidating zemindary balances. The *sahtimam*, or territorial charges of the defaulter, is sold in whole or part, and the purchase money applied to the discharge of his public debts. In Bengal, where the nature and value of the thing thus disposed of, are avowed to be matters wholly indefinite or unknown, as well to the sovereign proprietor as perhaps to the individual purchaser; and above all, where *abwabs* are levied by variable zemindary jurisdictions, and distributed internally throughout the *pergunnahs* by no fixed rule, but entirely at the discretion of an ignorant farmer general, having a natural propensity to chicanery, and withhold the legal dues; so this latter mode of realizing the full demand on the country is highly irregular in itself, and ruinous in its consequences; but in Behar, where the system of proportional assessments on the *ausil bath* not been adopted, it is of less importance, and requires only an act of the British legislature, with a local knowledge very easily acquired, to remove every reasonable objection to it. At the same time, it is to be remembered, that no representative power or any other sort of the highest sovereignty under forms of the royal seal and signature, could grant a single *daum* in remission of incurred balances of rent, due from the *khalsa* portion of territory.

Finally, the loss of about twenty-seven lacks in Behar, exclusive of *Banghalpoor*, &c., on the original yearly revenue of fifty-eight lacks, as in 1765 compared with the income of 1784, arising by gradual decline, mismanagement, or defalcation in course of the first cycle of the Company's Dewanny administration, appears pretty accurately stated. Of this sum however, two lacks are to be fairly accounted for in the deduction of the amount of *sayer* or duties from the annual receipts of the *soubah*, and transfer of so much since 1773, under the general head of the customs, to the rental of Bengal; four lacks more are found by Mr. Shore in 1783, to have been alienated, under the denomination of *Aymah*, in addition to all the grants of *Jageer Altumgha* or *Mudded Mash*, existing and recorded in 1773, at the valued rent of Rupees 8,62,648, being somewhat less than the original sum thus appropriated in 1765, as might very reasonably be expected

in so long a period of time, from the casual reversion to Government of such of its own or native servants' gifts, as were bestowed merely in the nature of life-rent property. But *Aymah* is the popular general term for all charitable or religious donations made by the sovereign to Mahomedans in Hindostan, and technically in forms of *sunnud*, as well as of the *exchequer*, always more particularly distinguished only by the words *Altumghr* or *Mudded Mashr*. It therefore follows inevitably, that all these additional alienations are totally surreptitious and invalid: for it will not be contended, that any power in this country, since the interference of Parliament in 1773, was competent, without its and the previous sanction of the Company, so to dispose of the rent of a single bega of the territorial acquisitions of Britain; even the jageer conferred on Rajah Rajibullub the Roi Roian in 1777-8, though virtually in lieu of his stated salary, until then charged on the treasury of Bengal, must be deemed wholly irregular, and unauthorised. In all events, the remainder of the great defalcation in the revenues of Soubah Behar amounting to twenty-one lacks of rupees, until the time, the place, and occasion of admitting it, be specified in all the detail of the *Ruckbah* or measured land of villages, ought to be considered as entirely groundless or fraudulent, and alone the pernicious effect of that corrupt unsystematic mode of financial management, imposed on the present rulers of the country, as derived from their predecessors in dominion, though in fact recently contrived by Hindostani craft, the better to conceal the enormous embezzlement of the most depraved, interested, native agency, under the necessary ignorance of new foreign Superintendents.

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SOUBAH ORISSA, CHUCKLAH MIDNAPORE.

This province, when first formerly conquered in 1592, from its native Hindoo princes of the race of Gajeputti, by Mausing the Mogul Emperor, Akber's lieutenant in Bengal, to which dominion it was then annexed as a dependent Government, extended from Tomooluck, on the bank of the great Ganges of Proper Hindostan, to Rajamundry on the lesser Ganges, or Gungagoadaveri of the Deccan, in a maritime border round the North-west quarter of the Bay of Bengal; 600 measured miles in length by about 40, on a medium in breadth stretching back to that chain of hills westward, which everywhere bounds the sea Coast of Coromandel, almost in a parallel direction southerly, quite to the extremity of the peninsula at Cape Comorn. It contained the whole nation of Oris or Worians, formed as they still are, of a distinct race of Hindoos, differing in language and manners, with some peculiarities of religion, from the rest of Hindostan; and must have been a very flourishing country in agriculture, manufactures, and commerce, before the Mussulman conquest; as we learn from the accounts of ancient European travellers, fragments of national history, and a few remains of former comparative splendour, now indeed only discernible in the wretched edifices of rustic bridges; excepting the pagoda of Jaggernaut, which is still more famous for its antiquity, or as being the rendezvous of a great yearly pilgrimage, productive of a considerable revenue, than any magnificence in structure. But the most unequivocal proof of former prosperity and actual decline,

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will be drawn from the state of the finances, which, notwithstanding the great revolution in the relative value of money since the reign of Akber, continuing to this day at nearly the same original standard of the Toomer Jumma then fixed, except in the dismembered territories annexed to and partaking of superior civil advantages under the Government of neighbouring soubahs; a fact only to be accounted for in the behalf of a prodigious depopulation and waste (if adopted by those who have not had ocular demonstration of the present ruin) of numberless towns, the neglect of the richest arable fields before in culture, and the misery of a scanty peasantry with so total a stagnation of foreign trade throughout the whole country, now more properly termed Cuttack, from its capital, subjected to the predatory tyrannical sway of the Mahrattas, that the famous port described in Czar 'Fredericke's travels, appears of fabulous existence, as no vestige of it is to be found, unless in the private state of Coojun, at one of the mouths of the Mahanuddin.

According to the Akbery, Ayen, Orissa, in its greatest original dimensions, when reckoned among the dependencies of Bengal in 1592, being divided into five Circars, composed of 99 pergunnahs, was rated as follows, in the general rent-roll of the Mogul Empire; viz.

CIRCARS.

1. Jelasir, comprising all the actual British possessions in the province lying North and East of the river Soobanueka, which were first subdivided into the four Circars, Maljetteah, Gaulparah, Muscoory, and Jelasir, but afterwards, for the most part compounded, as at present, into the two chucklahs of Midnapore and Hedjeelee, stood thus :

	Mehals		Gross rent 5,06,52,737		1,218
2 Buderuck .	} both Circars now to the Mahrattas now to the Northern Census Soubah Hyderabad	} 7	1,86,87,770	Daums	4,67,194
3. Cuttack .			9,14,32,730	converted	22,35,818
4. Kalling	} Northern Census Soubah Hyderabad	} 27	55,60,000	into	1,39,000
5. Rajamundry			50,00,000	Rupees at 40 each.	1,25,000
Total	Mehals	99	Daums 17,07,33,237	Rupees ...	

Which, united with the other 19 Circars of Bengal, make up the whole extent and amount of that soubah, as stated in the institutions of Akber, being in all 24 Circars, Mehals 787, Daums 59,84,59,319, Rupees 1,49,61,482; and hence it was, without examination into the particulars of the total jamma herein set forth, including Orissa, compared with that of Sujah Khan in exclusion of the latter, excepting a very small portion still annexed to the former province, that Mr. Francis might have been led into the notable error already mentioned, in asserting that the Toonar of 1728 was rather less than that of Toorel Mull, established a century and a half before.

It does not, however, appear from history, that the Mogul arms ever penetrated beyond the Chilka lake, in the neighbourhood of Ganjam, in those early days of their conquests; and therefore, as may fairly be concluded from the imperfect general estimate in the preceding account of the Circars of Kalling or Chicacole and Rajamundry, there is reason to believe that neither of these districts were subdued, or properly valued, though unregistered in the imperial rent-roll. But if otherwise, they were certainly both soon afterwards lopped off, and re-annexed, as they have continued since to be, in form to the dominion

of Hyderabad;—and the remaining portion of Orissa, in the reign of Shah Jehan, between 1627 and 1658, if not before, was itself altogether dismembered from Bengal, and erected into a separate soubah, after being more fully explored, rated, as well as newly modelled, according to the following arrangement, in its territorial subdivisions of the three ancient Circars into twelve, besides that of the sayer, comprehending the mint belonging to the capital. •

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SOUBAH ORISSA IN ITS 12 CIRCARS.

	Cuttack mehals	100	Assessed in	19,86,156	
1st	Burwah ...	9	Cowries ;	1,21,490	
	Jajepoor ...	5	valued	1,27,208	
	Padshahnagur...	16	mockurerytunkha	2,09,014	
	Bhuderuck ...	19	reckney, or •	4,02,131	
2nd	Serow ...	15	enrolled	1,97,814	
	Rumneh ...	20	standard of	2,18,458	
	Busteh ...	10	assignment,	1,18,752	
	Jelasir ...	22	being always	3,99,602	
3rd	Maljeedah ...		for the most part	3,08,855	
	Gual Parah ...		bestowed in	6,83,218	
	Muscoory ...		Jageer,	1,88,799	
			at		
	Total Mehals	266	Rupees	49,61,497	

Forming the present possessions of the Marhatas, inclusive of the rated territories then in the hands of the royal family of Orissa, and other tributary Rajas.

Constituting the actual dominion of Britain, in the Soubah of Orissa, and contained in the chucklahs of Hedjeele Hooghly, and Midnapore.

To draw a fair comparison, however, between the original assessment of Akber, after striking out the dismembered Circars of Chicacole and Rajamundry, and that now stated at Rupees ... 49,61,497

It will be proper to deduct the valued rent of 82 mehals, yet unconquered, or left in the possession of the royal family of Orissa, and other tributaries; though included formally in the latter standard jumma; viz.

1.	To Rajah Derrup Sing Deo, heir of line and representative of the royal house of Gajeputti; guardian of the Tajore, Duarah or Jaggernaut, and proprietor of 11 mehals, dependent on the Kellah of Khurdah ...	6,15,616
2.	Rajah Muckender, of the Fort of Aul 2 ...	26,121
3.	Ramchunder, &c., of Sarengurrah ... 2 ...	36,973
4.	Sirbeser Bunjee, of Bahmenhutti, &c. 2 ...	80,875
5.	Herchunder, of Derepen.. ... 1	37,088
6.	Persotim Bunjee, of Rientoo • ... 2	10,883
7.	Ragonaht Sindh, of Coojung ... 2	9,126
8.	Raotera, of Mudhoor ... 1	5,921
9.	Teighund Dhol, of Kerapoor ... 1	6,470
10.	Ramsah, of Nagpeer, &c. ... 2	9,705
11.	Jaggernaut Dhol, of Chatmah ... 1	16,175
12.	Mahomed Yar, of Kassijurah • ... 1	2,000
13.	Gerdher Narrain, of Chourassjurah ... 1	6,235
14.	Bubhedir, of Mynajura ... 1	4,700
	Nancar of the pergunnah of Sussoo ... 2	5,630

In all 27 whole and 5 kissmut mehals, rated ... 8,73,518

Total Teshkhees Jumma Toomary of the Soubah ... 40,87,979

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Of which were appropriated to the		
Khalsa Shereefa	6,87,890	
In Jageers to the Dewan and Munsubdars in office	3,12,794	
Muddled Mash, or Aymah donations ...	2,136	
		10,02,820
<i>Sic in orig.</i>	Balance net revenue of the soubah in 1658, usually assigned in appargage to one of the imperial family, or held by some trusty ameer as a fief of the empire for charges of protecting the frontier	Sicca Rupees 30,85,159
	The whole province of Orissa, as thus ultimately formed, and now more properly described in its twelve Circar divisions, composed of 275 pergunnahs, included an area probably of 15,000 square miles, besides a mountainous unproductive region on the Western frontier, making part of the wilds of Tharcund or Jungly country, towards the velayt of Behar, and the districts of Ruttenpoor, with Sombhulpoor, formerly annexed to the Soubah of Allahabad, but latterly considered dependencies on the Mahratta dominion of Nagpore in Berar, yielding altogether an ascertained standard revenue of rupees	40,87,979
	But from these dimensions and rental in the aumily or fussillee year 1112, corresponding with 1706-7 of the Christian era, a dismemberment had taken place for the enlargement of Bengal by annexation of 40 whole and kissmut pergunnahs, constituting the districts of Hedjelee, Tomooluck, Mhesadul, Bugree, Soohent, &c., rated... ..	Ausil 4,15,724
	From which, deducting 12 included mehals since again separated, being always immediately dependent on the port of Balasore, valued at	74,840
	There still remained a territory of at least 1,000 square miles in extent, incorporated with Bengal, and assessed for...Rs.	3,41,384
	So that the total Teshkhées Jumma thus reduced with a remission in the Toomary rent of certain other districts amounting to	1,39,350
		4,80,734
	Left in reality for the effective revenue of Soubah Orissa, at that period only... ..	Rupees 36,07,245
	Again: In 1751-9, Aliverdi Khan, subahdarry usurper of Bengal, Behar and Orissa, after having, as already related, concluded a peace with the Mahrattas, on agreeing to the shameful condition of paying a chout, &c., of twelve lacks of Rs. on account of the three provinces; where and on which pretence, having levied a much more considerable abwab or proportional assessment on the ausil jumma of the crown lands, he yet more prejudicially to the imperial right of dominion, then ostensibly defended by himself collusively connived at a further dismemberment of the latter soubah in favour of his recent enemy Ragoo-	

jee, Ruler of Nagpore, in future compensation for the stipulated tribute. This was in fact dis severing the body from the head ; as the portion of territory ceded, made by far the greater part of the whole in dimensions, or political importance, including an area of 8,000 square miles, and an extent of 200 miles sea coast from Pipeley on the Soobenrecha to Maloud on the frontiers of Ganjam, with an old standard revenue of Rupees 25,73,588. Such, however, has been the ruinous effect of a barbarous predatory system of policy under the administration of the Mahrattas, that in the annily year 1176, or A. D. 1768-9, this fixed original income was reduced to an annual jumma bundy of Sicca Rupees 21,20,415.

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Of which the deductions for the expense of Government were as follows :

Horses maintained for general national defence.	8,02,201	
Household troops and servants ...	2,23,972	
Artillery and garrisons ...	3,77,942	
Khelat at the Pooniah, and occasional presents to the more independent zemindars...	1,04,593	
Treasure remitted as the net surplus income to Nagpore ...	4,37,308	
		19,46,016
While the balance remaining for Tuckavi advances on account of the succeeding years cultivation, or due from the annildars, zemindars, &c., was ... Rupees	1,74,399	

Though to this statement of the rental of Cuttack, may be added the further sum of three lacks of rupees acquired in 1783, by the total extirpation of Birkissendeo, representative of the royal family of Orissa, and consequent reduction of the poor remains of his inheritance in the dependencies of Khurda.

So that what remained, after the two before-mentioned dismemberments, to the nominal sovereign of the whole province, (ceded partially, with the districts of Burdwan, &c., in the first instance by the Nazim of Bengal to the Company in 1760, and confirmed to them as a free perpetual gift under an universal grant of the soubah entire, in terms of the royal firmaun of 1765,) was altogether comprehended in and henceforth denominated.

THE CHUCKLAH OF MIDNAPORE.

Bounded on the east and north by the districts of Hedjeelee, Burdwan, Bishenpore, and Pacheat, in Bengal ; on the south and west partly by the sea of Balasore, but chiefly by the river Soobenrecha, which empties itself there near Pepley ; and from the western hills separates the whole chucklah in those quarters, from the zemindary of Mohurbunje, dependant entirely on Cuttack, except for an inconsiderable tribute to the Company on account of two or three pergunnahs beyond the described limits. It contains 6,102 B. square miles, in all its dimensions of jungly or cultivated plains, in 56 pergunnahs, composing the remainder of the four subdivided Circars of Jelasir, from which the salt districts of Hedjeelee, &c., had already been dis discovered ; according to the following extract of the jumma toomary of the Soubah :

III.

CIRCARS.

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rical and Com-
parative Ana-
lysis, &c.

Soubah Oris-
sa, Chuchlah
Midnapore.

1. Gaulparah, consisting altogether originally of mehals	28	rated	6,83,218
From which had been dismembered the Pergs. of Toomooluck, Bugree, Raipore and Soohent, or dependency of Matnah. ...	4		1,27,784
Remains to Midnapore	24	rated	5,55,434
2. Jelasir, originally of 22 mehals, as already stated, but with the dismemberments of Murgooda, Pettaspoor, &c., to Hedjeelee and Balasore, was reduced, with other deductions, to whole and broken pergunnahs ...	18		3,06,507
3. Maljetteah, in like manner at first 21 mehals, but after losing the salt lands of Hedjeelee, Mootah, Mhesadal, Amersy, &c., consisting only of	7		1,18,423
4. Muscoory, originally 11 mehals; dismembered of Burcool, Balshy, Shakbunder, and Bhugrai, was reduced to	7		1,63,514
Total of the Ausil Jamma of Chuchlah Midnapore	56	valued	11,43,878
Deduct possessions anciently left to the zemindary	9		1,10,221
Teshkhees, or net standard revenue A. D. 1707	47	Rs.	10,33,657

The Aumily Velayty or Fussillee year of Orissa, as well as of Behar, should begin at the autumnal equinox, now happening on the 25th of September, but the year of account closed the 30th of April, being adopted in all the published statements to be recurred to, for drawing out a comparative view of the gross and net collections of Midnapore, in a cycle of 19 years of the Company's administration; so, in conformity to the general plan hitherto followed, we shall take that period from the 1st of May 1705, to the same day 1784; stating only the medium result for every six years, in exclusion of the first jumma-burly, which is to be considered the original standard of the annual settlement concluded with the zemindary.

First year 1173, or 1765-6, the net demand on the country was fixed at Sicca Rupees... 8,22,083

Gross Receipts. Charges. Net.

First medium of six years, from 1st May 1766 to 30th April 1772 ...	8,67,064	57,022	8,10,042
Second medium of six years, from 1st May 1772 to 30th April 1778 ...	7,60,103	38,493	7,21,610
Third medium of six years, from 1st May 1178 to 30th April 1784...	8,57,061	1,06,614	7,50,447

From the foregoing Statement, it might be supposed that the portion of Orissa now in question, under British rule, have fallen so much short of the standard revenue of 1707, hath been, in common with the Mahratta division, greatly on the decline; but this is far from being the case; as the case of either country is, in fact, a contrast to the other; that of the former, being in the most part apparently well inhabited, in tolerable cultivation, and its manufactures rather in a flourishing state; while the latter, is undoubtedly under circumstances altogether the reverse. The justness, however, of the remark, in terms so general, will always be considered to depend on the degree of credit given to the judgment, accuracy, or fidelity of the observer; and should never be admitted, when any more specific proof is offered, in a detail liable to immediate detection, if erroneous. The Aumeny investigations of 1777-8, carried on throughout the Mofussil entirely by natives, though bringing to light many useful particulars, are allowed to be generally so loose, irregular, imperfect, and incorrect in the execution, that no reliance is to be placed on them. Nevertheless, in the Chucklah of Midnapore, where the Canongoes were somewhat independent of the Naib Dewan and virtual Canongoe of Bengal, under whose auspices the inquiry was conducted, an exception may be made, if the genuine original accounts procured have been faithfully submitted for translation into English. Such as were actually rendered officially, in any detail or language, for this purpose, to the gentlemen Superintendents whose integrity and ability are universally acknowledged, have never come within my own observation; but a Persian copy of what is termed the Hustabood Jumma, as here ascertained, of the districts in question, hath fallen accidentally into my hands; and having been found among the papers of a native mutseddy or mohirer deceased, on the spot, who had either been employed as deputy in behalf of the principal aumeen, or at least must be supposed to have had an opportunity of inspecting the abstract results of local inquiry; so, at the same time that I rely implicitly on its authenticity myself, I hope to be confirmed in the conjecture of its proving a counterpart of the informations given to the Company's servants appointed to collate and arrange them, as well as an exception to the general risk of condemnation of the whole communicated, in point of accuracy and practical utility. It is therefore that I present the following particulars stated of the actual territorial divisions in pergunnahs and fort dependencies, with their full old or recent assessments, as levied by the zemindary officers of Government, to be altogether accounted for, though only partially done in forms of the annual Jumma bundy, stating the malgoozary or net rental agreed for with the exchequer.

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Hustabood, or ancient and actual sources of the Public Revenue of the Chucklah of Midnapore, in Orissa, for the aumily year 1181, as digested originally in Persian, and supposed accordingly to have been rendered by the native aumeens appointed by Government in 1184, or A. D. 1777-8, to carry on a local investigation throughout many of the districts of Bengal, &c., now translated and to be arranged for the sake of comparison of Circars, instead of the two-fold divisions, in the original under the heads of Midnapore and Jelasir; the whole rental in Illahy rupees to be converted into siccas.

Circars, Pergunnahs, &c.	Malgoozary, or net current Rents.		Keyfet, or profit of the Zemindars yearly, as far- mers general.	Total Hustabood Jumma exclusive of Nancar, Cha- keran, &c., Baulzee Zemeen appropriation.
	According to the Bundobust, or annual settle- ment.	Serf 2 and $\frac{1}{2}$ to make up defic- iency of weight in Rs.		
1st. Circar Gualparah.				
Pergs. 1. Cassijurah $\frac{1}{12}$ share	1,63,597	15,444	86,555	2,65,597
1. Shahpore	58,284	7,285	43,968	1,09,538
	2,21,881	22,729	1,30,523	3,75,135
Zemindary of Zoondernarrain.				
Cassijurah $\frac{2}{12}$ share	7,405	925	7,074	15,405
1. Midnapore... ..	1,79,378	9,922	6,375	1,95,675
1. Sobung	91,391	11,424	84,755	1,87,571
1. Kandhar	93,201	11,650	90,450	1,95,302
1. Mynajurrah	59,491	7,436	38,308	1,05,236
1. Kootubpoor	41,566	5,196	49,002	95,765
1. Kedarcoond	18,352	1,389	19,054	38,795
1. Guhgapoor	7,607	851	6,775	15,234
1. Futtehpoor	1,760	245	2,197	4,203
1. Currickpoor	16,253	2,094	12,884	31,331
1. Narajob	13,724	1,716	21,792	37,232
3. Moatabedpoor Goabersa, and Ajib Gun	1,608	198	1,788	3,597
Tannah 1. Narraingur	23,301	1,662	8,538	33,502
2. Bubrapoor	11,469	1,433	9,743	22,646
1. Jehanpoor	14,314	1,784	15,243	31,342
Tuppeh 1. Darindeh	4,511	564	4,555	9,631
1. Chatna	3,132	441	3,301	6,875
24 Mehals, Total Circar of Gual- para ... Illahy Rupees ... }	8,10,944	81,659	5,11,867	14,04,477

CIRCARS, PERGUNNAHS, &c.	MALGOOZARY.		Keffyet.	Total Hustabood.
	Bundo-bust.	Serf.		
2d. Circar, Jelasir, &c.				
Perg. 1. Kahtnagur	14,088	1,760	24,392	40,241
1. Seerpoor	17,734	2,026	19,774	39,635
1. Meergodah	12,002	1,500	10,799	24,303
1. Turkoojur	12,229	1,378	12,021	25,630
1. Gozaljoor	12,031	1,503	11,665	25,200
1. Lodenjoor	11,027	1,378	7,358	19,763
1. Dantoun	5,830	728	5,317	11,877
1. Agrajoor	8,624	1,078	5,902	15,605
1. Lanojoor	7,355	962	6,379	15,155
1. Akrajoor	3,137	392	4,335	7,865
1. Havillee Jelasir	5,448	685	5,531	11,665
1. Phulwarrahjoor	1,283	155	7,351	8,790
1. Rajegurrah	3,691	461	2,948	7,101
1. Chuck. Ismaelpoor	3,418	427	3,256	7,102
1. Kessary	2,019	252	2,343	4,615
2. Narajoor and Kenhrajeet	2,388	397	2,382	5,065
Tan. 2. Futtehabad and Jelasir	1,143	138	1,063	2,345
20 Mehals. Total Circar of Jelasir. II. Rs.	1,25,442	15,220	1,33,316	2,71,957
3d. Circar, Maljetteah.				
Perg. 1. Amorsy	29,680	3,600	2,574	65,945
1. Bhoah Mootah	18,918	2,364	14,341	35,625
1. Pertab Chan	8,344	1,043	7,608	16,995
1. Deb Mootah	6,130	755	6,449	13,335
1. Outer Behar	9,118	1,139	8,847	19,105
1. Chleapoor	3,364	837	6,380	10,565
1. Bherpoor	4,141	517	3,556	8,215
7 Mehals. Total Circar of Maljetteah. II. Rs.	79,695	10,329	79,755	1,69,785
4th. Circar, Muscoory.				
Perg. 1. Beeroal	20,104	2,513	13,037	35,655
1. Balshy	6,595	824	2,275	9,695
2. Kengoor, in two divisions	6,418	789	6,099	13,308
2. Moatakedabad and Aureengabad	1,293	161	2,063	3,519
6 Mehals, Total Circar of Muscoory. II. Rs.	34,410	4,287	23,474	62,177

Abstract of the Hustabood Jumma of Midnapore in 1811.

CIRCARS, PERGUNNAHS, &c.	MALGOOZARY.		Keffyet.	Total Hustabood.
	Bundo-bust.	Serf.		
Circar 1. Gualparah Mehals 21	8,10,944	81,659	5,11,857	14,04,477
2. Jelasir 20	1,23,442	15,220	1,33,316	2,71,957
3. Maljetteah 7	79,695	10,329	79,755	1,69,785
4. Muscoory 6	34,410	4,287	23,474	62,177
Sayer Sooneah Salamy	569	—	—	569
Total of the Chucklah Mehals 54	10,49,060	1,11,495	7,48,402	19,08,965

Of Midnapore in Illahy Rupees of ten masheh, being about 6 per cent. worse than siccas or the current coin of Bengal.

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In the preceding Statement, the Malgoozary or net Revenue of Government, including the yearly stipulated rent in the ordinary species of the district, with serf or additional demand to make up the deficiency of these in comparison with siccas, comes so near the Ausil Toomary Jümna of the same territory in 1707, that the total of the one, would seem to have been formed on purpose to correspond with the standard of the other; though it be certain the assessed lands of the Circar of Gualparah have been considerably enlarged and improved, at least in proportion to their distance from their frontier, since the era of British administration. The keffyet on the other hand, is undoubtedly the clandestine profits of the zemindars, levied from the ryots in the nature of Abwabs as in Bengal, or surplus rent beyond the original assessment as in Behar, to answer the real or pretended exigencies of the State, in consequence of that extraordinary influx of the signs of wealth from the American mines, which everywhere destroyed the proportional basis of the first Toomary settlement, and being so raised in right of the sovereign, but fraudulently concealed or withheld from the exchequer, have become the great fund of corruption in the hands of the farming land-holders, in procuring annual remissions, abatements, allowances, favourable leases, and unconstitutional privileges, by collusive participation of their gain with native individual Superintendents, faithless to their public trust.

From the total Revenue however of the Chucklah of Midnapore, thus ascertained to have been in 1774-5, Illahy Rupees 19,08,965, supposing it to be the gross rental of the whole territory, ought to be deducted about one-fifth of the Ausil, for all mofussil charges of collection; but this supposition would be so far from the truth, that the same aumeeny investigation which led to a knowledge of what is called the hustabood jumma, forming the aggregate now stated, brought to light here, as well as in the several districts of Bengal, subjected to the same researches, not only large extraneous territorial funds, set apart for defraying such financial expenses, under the denomination of zemeen chackeran, or servants lands, but also still greater, unconstitutional alienations, termed Bazce Zemeen, including Birmochter, Deowalter, &c., made or pretended to have been made by zemindars to Bramins for charitable or religious purposes, though in fact, in prejudice of the sovereign's undoubted prerogative and proprietary right, in the fruits with other uses of the soil. Which illegal unauthorized appropriations, though probably begun secretly, in the period of Mussulmen administration, under the loose indefinite mode of imposing additional assessments in the nature of abwabs, were very inconsiderable, before the acquisition of the Dewanny; when the demands of Government kept nearly pace with all the discovered resources of the country, inclusive of the fraudulent enrolments of foujedarry or zemindary officers; but certainly could only have taken root or be extended to the inconvenient length since acknowledged of, absorbing perhaps a third of the malgoozary funds from the original fraud, in reduction of the stipulated dues of the exchequer, or through the continued misrepresentations, corruption, infidelity, abuse of native agents employed in the collections from that time forward, and in no shape or degree would daringly have been avowed under any other administration than the British, of experienced lenity, tender of the civil rights of the subject yet unascertained, or generally, though erroneously measuring them by the standard of English jurisprudence, and

presumed to continue still under circumstances of the like ignorance or negligence, which favoured the early deception of Hindostanny craft, on the unsuspecting helpless credulity of new, otherwise necessarily uninformed rulers.

On these grounds, and on principles of the laws and constitution of India, wisely referred to in the late Act of Parliament, as the code of future justice in the most important matters of finance, the zemeen chackeran stated at 1,45,591 begas, of which 87,661, had been taxed at the rate of about half a rupee each bega, may be supposed an ample compensation for the services of all the secondary or village Peons of the chucklah, numbered at 8,975 persons; considering that these men, however useful they might be to us, and are always found to be under every native Government, are at present scarcely known to the Company, wholly neglected, or suffered alone to swell the pageant retinue of the farming land-holders. While Bazee Zemeen appropriations to the extent of 2,01,863 begas more, being altogether fraudulent or unauthorized, except inasmuch as may be contained therein, of nancar, muscoorat to zemindars, &c., or aymah mudded-nash to individuals of the Mussulmen faith, will give even a considerable surplus beyond the annual mofussil charges of 20 per cent. calculated on the Ausil Jumma of the whole district. So that in round numbers, nineteen lacks of rupees and upwards, as set forth in the Mustabood statement, ought to be regarded, not as the gross but the net yearly revenue, actually collected from the country, and as such, being the lawful property of the sovereign, highly proper to be realized without any deductions to the public exchequer.

Finally, from a consideration of all the circumstances relative to the present state of the Soubah of Orissa at large, a grand political question will suggest itself, only to be solved with full intelligence by such a comparative view as hath been here exhibited, supposing it tolerably just; and that is, how far it might be expedient in policy, now, or at any future period, without a violation of the public tranquillity, or acting only in self-defence (peace being otherwise broken) for the perpetual Dewanny Government of the three provinces of Bengal, &c., so constituted by the only still acknowledged power in form of legitimate authority throughout the imperial dominions of Hindostan, to possess itself of that portion of Orissa included in the Firman of 1765, so unjustly acquired thirteen years before, and since so barbarously managed by its present occupants the Mahrattas? But in glancing at the several arguments to be used in favour of the measure, as drawn from, or applicable to, the particulars of the situation, state and finances of the soubah herein set forth, I hope it will not be imagined that I presume to decide on a question so much above me, or eventually of such great national concern. First, the easy contingency of possession presupposed, by negotiation or necessary defensive operations, the formal right of dominion already acquired, sanctifies in natural reason, honour and justice, such an extension of territorial sway.—Secondly, it might be urged on principles of humanity or general prosperity, to a very inoffensive race of people how groaning in misery under the tyrannical yoke of their barbarous countrymen, as well as powerfully supported, on a comparative view of the actual state of the two districts of Cuttack and Midnapore, with the financial progress of the latter in improvement, while the former hath been and continues rapidly on the decline.—Thirdly, policy seems still more

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strongly to vindicate, on the first convenient opportunity, the realization of the Company's Dewanuy claim to the whole of Orissa, in terms of the original royal grant. Continuity of the districts of Bengal with those of the Northern Circars, dependent on the Government of Madras, together with the accession of intermediate territory, valuable in itself from its improvable revenue and manufactures, or on account of a maritime situation precluding the intrusion of foreign settlers, who might intrigue successfully a war in the counsels of untutored natives, are the principal considerations of political importance usually insisted on. But that which apparently merits most attention has scarcely ever been mentioned, or brought plainly forward to the public view; it is, that in the proposed extension of the British territories by the annexation of Cuttack, these would be made more compact from continuity, and the frontier line of defence on this side towards the interior of Hindostan be positively contracted, at least in the proportion of ninety-nine for every hundred miles of actual boundary. This will appear paradoxical to those who have not a local knowledge of the country; but to such as have or will admit of there being only a few narrow difficult passes of entrance from Berar through uninhabited or savage wilds, mountainous, woody, and unwholesome, in a march of 200 miles in length, while an exposed frontier or greater extent in breadth opens immediately to an enemy, once admitted, into the district in question, meditating the invasion of Bengal, no proposition of Euclid can be more easily demonstrated. Experience too well justify the observation in the fullest extent; for in the very instant that the only speculative argument ever used against the acquisition, was playing off with intent to prove the pacific influence on the Nagpore Government, of a dread from the easy conquest of a weak detached member, wholly within the British grasp; its ruler Meodajee Boslah, in 1780, introduced into Cuttack a body of undisciplined troops, in the specious pretext of real friendship under a cloak of enmity, which he pleaded necessity for assuming; but in effect, to extort from the Company, as the price of forbearance in an intended hostile incursion into their provinces, a sum of money exceeding two years chout, according to that original stipulation of Aliverdi, afterwards cancelled by the virtual cession to the Mahratas of the latter part of the Soubah of Orissa; unless from the amount thus compulsively paid, is to be deducted a portion of twelve lacks taken as loan, and which at some future period, may, in justice and policy, be demanded back with interest, or an indemnification sought for, in the seizure of a very important adjacent territory.

SOUBAH ALLAHABAD, ZEMINDARY BENARES.

Soubah Allahabad, Zemindary Benares.

This province, in its greatest dimensions, in the reign of Alemgeer, in the meridian of 83 degrees east long from Greenwich, stretched about 400 miles, latitudinal extent, from the northern frontiers of the Circar of Jownpoor, towards the Soubah of Oude, N. lat. 26½ deg. in a direct line southerly across the Ganges, and beyond the sources of the Nerbuddah Soane, &c., to the fork of the Tabo and Mahanuddy rivers at Soupipoor in 20½ degrees; bounded by Behar with a small part of Orissa on the east; the districts of Dioghur and Chandah in the province of

Berar, forming part of the Mahratta dominions dependent on Nag-poor, to the south; the Soubahs of Malwa and Agra, to the west; with that of Oude singly, on the north; and comprehending altogether an area of perhaps 60,000 B. square miles; of which one half plain or productive country on either side of the Ganges and Jumna, composed from the twelve Circars, and 292 pergas., contained in the whole province; eleven of the former, or 177 of the latter financial divisions of territory, yielding a standard revenue of 1,00,46,134 rupees; while the other half to the south, on the borders of the Deccan, mountainous, woody or barren, included in the Circar of Bhattah or Baundhoo of 115 pergas., produced no more than 6,29,208 rupees, original rental. To be better understood, however, in describing the lesser portion of the soubah now appertaining in full sovereignty to Britain, under the head of the Zemindary of Benares, it seems necessary to take a more specific, though still a very succinct view of the province at large; show the progress of its improvement and enlargement, by comparative statements of the Crown rent with assessed lands at different periods, from the first settlement of Akber to the last of Mahomed Shah, towards the middle of the present century; and trace the several dismemberments effected since, to their actual modern state, as separate principalities, or in the nature of dependencies on the Governments of Bengal and Oude, under the constitutional forms of the Mogul Empire.

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First Ausil Toomary Jumma of Toorel Mull, about the year 1582, in the reign of Akber, for the whole Soubah of Allahabad, as then composed of 10 Circars, containing one hundred and seventy-seven pergunnahs, measured by Ruckbah; or probable extent 35,000 B. square miles; and regularly assessed according to the Rehba or Buttal, as follows:—

Circars.		Number of P. gunnahs.	Ruckbah measuremen in Begas of 3,000 sq. ell.	Jumma Toomary. in Daums of 40 to each Rupee.	Gross standard Revenue, in Sicca Rupees.	
Now in 1784. indent to Bengal	1. Allahabad ..	Anterbede, as ly- ing chiefly, be- tween the rivers Jumna and Ganges	11	5,73,654	2,23,38,664	5,70,965
	2. Caurrah ...		12	4,47,556	2,26,82,048	5,67,051
	3. Korah		9	3,41,170	1,73,97,507	4,34,939
	4. Manickpoor.		14	6,66,222	3,39,16,527	8,47,913
	5. Benares ...	situated East and North of the Ganges.	8	1,56,863	88,60,318	2,21,507
	6. Jownpoor ...		41	8,70,265	5,63,94,127	14,09,853
	7. Ghazipoor ...		19	2,88,770	1,34,31,020	3,35,773
	8. Chunar		13	1,06,270	58,10,654	1,45,266
	9. Kalinger ...	South of the Ganges and Jumna.	11	5,08,273	2,38,33,474	5,95,834
	10. Bhat-gohrah		49	9,018	72,62,780	1,81,569
Total, 10 Circars..			177	39,68,018	21,24,27,119	53,10,358

Of the number of pergunnahs above stated, it is to be observed, that 131 only, were properly explored; and contained the whole Ruckbah measurement assessed for daums 20,29,71,024; the remaining 46, being rated by estimate in money at 94,56,095; but in the aggregate of these sums was included syearghal or mudded-mash alienations, to

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the amount of daums 1,11,65,417. The total revenue was calculated to maintain 11,375 cavalry, 2,37,870 infantry, 323 elephants, and to furnish 12 lacks paun or beetle. Besides which, it is found that one thousand chests of opium, and a lack of maunds of saltpetre, together valued in the gross at ten lack of rupees, might have been provided under the rule of State monopolies, chiefly in the Circars of Ghazipoor, Allahabad, and Korah. The diamond mines of Pannah, in the Circar of Kalinger or Bundelcund, may moderately be estimated to have brought into the country eight lacks of rupees additional; while the cotton, sugar, indigo and cloths, now manufactured mostly in Benares for exportation, would probably have returned 20 lacks more; making in all Rupees 38 lacks, annual balance of trade.

Second.—Jumma Toomary of the Soubah of Allahabad, in the 27th year of Alemgeer or 1685, A. D. as then divided into 12 Circars, containing 265 pergunnahs; in an extent of about 60,000 B. square miles, annexed to 24,069 villages, of which 3,192 were appropriated as Jageer or Aymah alienations.

Circars, with their relative position to the Ganges and Jumna.					No. of Pergunnahs.	New Jumma Too- mary, in Daums of 40 to a Rupee.	Total Standard Re- venue in Rupees.
In 1784. Independent to Bengal to Oude.	1. Allahabad ..	Anterbede, lying chiefly between the Ganges and Jumna.	{	11	3,87,72,637	9,09,458	
	2. Currah ...			12	5,64,90,409	14,73,651	
	3. Korah			8	3,69,80,462	9,82,209	
	4. Terhar ...	South	{	9	87,20,800	1,52,975	
	5. Manickpoor .	East		13	5,20,41,265	12,50,205	
	6. Benares .	North	{	8	1,42,77,982	4,37,161	
	7. Jownpoor			42	7,53,67,950	22,88,742	
	8. Ghazipoor ..			17	1,84,48,791	4,79,414	
	9. Chunar ..			14	2,06,10,830	4,04,723	
	10. Kalinger ..	South progressively	{	10	4,59,95,451	12,05,753	
	11. Ahmedabad Gohrah...			6	1,10,40,000	3,08,420	
	12. Bhattah, &c. ...			115	3,31,00,000	76,400	
Total, 12 Circars of the Soubah...				265	41,23,46,627	99,68,116	

Of this Revenue, only 3,17,45,262 Daums, or 7,11,693 rupees were then reserved to the Khalsa Shereef; the rest, being entirely appropriated in Jageer, or otherwise. The Circar of Terhar, on the southern border of the Jumna near its confluence with the Ganges at Allahabad,

had been formed of dismembered districts from the other adjoining divisions; but that of Bhattah or Baundhoo, south of Kalinger, was considered a new conquest, though long before partially subjected, and being subdivided into six lesser Circars of Bhattah, Sohajipoor, Chateesgur or Ruttonpoor, Sumbhilpoor, Gungpoor and Jushpoor, composing anciently part of the Goondwarrah Rajah of Gurrah, and containing about 25,000 B. square miles, of high mountainous unproductive territory; excepting, however, the diamond mines of Sumbhilpoor, was henceforth thus formally annexed to the soubah of Allahabad.

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Third.—Jumma Toomary of the Soubah Allahabad, as rated A. D. 1747, at the death of the Mogul Emperor Mahomed Shah, in 12 Circars of the same dimensions, 60,000 square miles, as stated in the preceding Rent-roll, but now subdivided into 292 pergunnahs) Mehal and Sayer, as follows :—

Circars.	No. of Pargunnahs and Mhals.	Estimate of the Ruckbah in Bengal Hyetty Beghas.	Ultimate Toomary Jumma in Daams on a medium at 49½ to each Rupee.	Stands R R
1 Allahabad... ..	11	17,20,833	4,58,07,924	9,32,984
2. Currah	12	13,42,669	5,84,41,006	14,76,874
3 Korah... ..	8	10,23,510	4,07,92,385	2,74,915
4. Terhar	9	...	1,33,78,115	2,33,752
5. Manickpoor	13	19,98,666	7,23,81,795	11,50,152
6. Benares... ..	7	4,70,589	1,91,10,470	3,80,475
7. Jownpoor... ..	41	26,10,795	11,96,39,809	24,95,393
8. Ghazipoor	17	8,66,810	2,56,06,473	4,44,346
9. Chunar... ..	18	3,18,810	2,46,31,971	5,43,061
10. Kalinger... ..	10	15,24,813	5,85,33,272	11,55,997
11. Ahmedabad Gohrah	8	27,054	1,63,05,560	2,40,976
12. Bhattah, &c.	115	...	3,60,10,890	6,29,208
Total Mehal or Land-rent ...	269	1,19,04,054	52,56,39,760	1,06,57,113
Sayer or duties, &c.... ..	23	...	22,41,416	13,206
Total Mehal and Sayer of the Soubah...	292	1,19,04,054	52,78,81,176	1,06,75,319

Of this Revenue, 15,90,299 rupees were reserved for the Khalsa Shereefa; 2,38,756 rupees appropriated to the special expense of the Emperor; 3,43,233 rupees of rent, with its territory, had been taken from the Circar of Kalinger by the Mahrattas: and the remainder,

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was altogether assigned in Jageer, for the maintenance of the imperial troops and great officers of State. The rate of exchange, in the conversion of dauns into rupees, continued in reality as ultimately established by Alemgeer, at 48 of the former, for each of the latter; but there was always some variation on account of deductions, and the fictitious mode of valuing Jageers. The Dustery Begah is reduced to ryotty of Bengal for the sake of comparison as before, by threefold multiplication.

It was at the preceding ultimate valuation, that the whole soubah, soon after the death of Mahomed Shah, was virtually dismembered from the empire, and subdivided internally into the five following States, independent of each other, though for the most part held as dependencies on larger neighbouring Governments; viz.

1st. Chateesgur or thirty-six forts of Rattenpoor, &c., intervening between Nagpoor-Berar on the one side, and the districts of Cuttack, with Soubah Behar, on the other, included the whole Circar of Bhattah, excepting Sohajepoor, and contained at least 20,000 B. square miles, of a mountainous tract or unprofitable jungles; from the predominancy of which, the whole country acquired the name of Jharcund, being altogether rated for a Crown rent scarcely of five lacks of rupees, exclusive of the diamond mines of Sumbhilpoor, when Ragojee Bholsa, in 1752, became the proprietor, succeeded by his younger son Bembajee, the present occupant, in this portion of conquered dominion, still formerly dependent on the greater Mahratta State of Nagpoor.

2nd. Bundelcund; formed of the whole Circar of Ahmedabad Gorah, with three-fourths of that of Kalinger, stretching north to the southern banks of the Jumna, over an extent of 11,000 B. square miles, in great part a productive plain, rateably assessed for 11,17,974 rupees, without reckoning the choutai, or fourth proprietary share of the diamond mines of Pannah, became the property of Hindoo-put, a descendant of one of the ancient Rajahs of the country, under the recent distractions of the Mogul Empire; and after great improvement of the revenue, was left a disputed inheritance among three of his sons, who, having called in the assistance of the Mahrattas of Poonah, in effect to settle a triple participation, have since become tributary for the whole, to their auxiliary arbitrators.

3rd. Rewah; composed of a fourth of the Circar of Kalinger, with Sohajepoor, dismembered from Bhattah, including in all about 9,000 B. square miles; and yielding a Toomary Jumma of 4,18,207 rupees, fell to Adjed Sing, the actual independent possessor.

4th. Circars of Allahabad, Korah, Currah, Terhar and Manickpoor, with half of Jownpoor, dependent on Arungur, in extent about 18,000 B. square miles, of a fertile plain, watered by the Ganges and Jumna; (after deducting the rental of the pergunnahs Bhuddovee and Canteet, annexed to Benares,) yielded Ausil Jumma 60,94,115 rupees: when in 1752 the Vizier Siefdar Jung threw off his allegiance to the empire, and seized, in his own right, on the two provinces of Allahabad and Oude, which he before held as Soubahdar, in behalf of the Emperor Ahmed Shah. The Circars of Korah and Currah were however the following year retaken, and conferred on the Mahrattas, as a reward for their services in punishing the rebellion of the Vizier, and continued in their possession to the decline of their power in Hindostan, after the battle of Paniput; in 1762, when they were bestowed on Sadullah Khan, son of Ali Mahomed, the famous founder of the Rohilla State; and by him again, for considerations of support in a

recently assumed independence of the Crown of Delhi, restored to the dominions of Oude, &c., which had devolved to Sujah ul Dowlah, son and successor of Seefdar Jung. But in 1764 both Circars, with those of Allahabad and Terhar or Arey, having been conquered by the British Arms, were, on the restoration of the newly acquired districts of Benares, settle on the king for the support to his household, under implied conditions of local residence; which, being infringed by his majesty's removal to Delhi, in 1772, with the aggravating circumstance of a formal transfer of appropriated rights to the Mahrattas, the natural enemy of every neighbouring power, the territories thus abdicated, by the great law of nature and of nations in Hindostan, reverted to the English, and were by them finally ceded to Sujah ul Dowlah, for fifty lacks of rupees, payable in three years, being about one-and-a-half year's purchase of their standard original rental; with certain stipulations of subsidy for any military aid required by either party.

Fifth.—Zemindary of Benares; being the remaining portion of the Soubah of Allahabad now in question, acquired in 1775 by Great Britain in full sovereignty, under the constitutional forms of the Mogul Empire, to be observed internally, and on terms of guaranteeing to the new Vizier Asofuldowlah, the greater part of the rest of his heritable possessions, of precarious tenure to him, on the death of his father Sujah; contained chiefly in four Circars, of 62 pergs., 12,000 B. square miles of which, ten thousand, a rich well cultivated flat on either side of the Ganges, were rated in 1747, as follows; viz.

1st. Circar of Benares, consisting of 8 pergs., valued in the ausil Rs.	3,80,475
2d. Ghazipoor, 17	4,44,346
3d. Chunar, 18	5,42,061
4th. Pergs. of Jownpoor...17 Dams 4,34,25,819 a 48 Ba...	9,04,704
5th. „ of Allahabad... 3 Bhuddovee, Cantéetand Kheiragur	3,08,182
6th. „ of Soubah Behar 3 Mungro, Ruttenpoor and Kote.	1,17,634

Total of the Zemindary, 66 Pergs. yielding Rupees ...	26,07,402
Deduct Kheiragur with the three mehals of Behar; the former, included in the Circars of Allahabad, &c, paying rent to the Vizier; the latter, making no part of the valuation of Soubah Allahabad in 1747, and being together rated at	1,60,565

Leaves for the zemindary portion of the latter province, to be accounted for	25,36,837
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But this revenue of 26,07,402 rupees, there is reason to believe, was only the net jumma of the district, as then ascertained, after deducting all mofussil charges of Sebundy and collection; for although in every dismembered part of the Mogul Empire, a large increase on the established Crown rent had taken place, not so much by imposing any new assessment on the country, as from resumption of those long since secretly levied, by the provincial Superintendents, for their private emolument, and afterwards brought to public account, in proportion as they acted in their proper behalf, or felt their own independence of the declining constituent power of the house of Timoor: yet in the present instance, the increase as set forth in the following authentic statement, will appear so great and rapid, or disproportioned to the improvement of neighbouring districts, under similar circumstances, that it is more

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than probable the Toomary rental stated, is exclusive of the whole, or at least a considerable part of interior zemindary expenses and Aymeh donations, which in the abstract accounts of the soubahs, were frequently deducted without specification, from the Hustabood.

Hustabood, or gross collections of the Zemindary of Benares, in the fussilly year 1184, or from 25th September 1776 to the same day in 1777; which hath or might have served, if faithfully rendered, as a foundation to the first regular settlement of the revenues of the district in 1781, in behalf of the Company, after the expulsion of Cheyt Sing, the late refractory farming land-holder. The whole territory as before described, chiefly in four Circars, and now containing 74 pergunnahs, was rated altogether at sicca Rupees of 10 maseh; viz.

Mehal or land-rent, as then established, according to the Ruckbah and Buttai	67,06,779
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Sayer, mostly duties of 4 per cent. on an average, on merchandize to and from Bengal, as privileged to the zemindar in 1773	1,35,000
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68,41,779

Abwab or tax, levied on the country to defray the expense of Hoondean or exchange at 4 per cent. on the remittance of tribute to Calcutta, and serf or batta on all the other receipts together, calculated on a medium at 8 per cent. on the whole jumma of the mehal	5,36,542
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Total gross collections of the district in 1184	Rupees 73,78,321
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The amount however of proper fixed revenue mehal and sayer stood as above	...	68,41,779,	and
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From this sum, is to be deducted the rental of Kheiragur, &c., five mehals of the Circar of Allahabad, payable to the Vizier	2,52,207
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Total malgoozary due to the sovereign of Benares	65,89,572, of which
				56,89,572

was denominated ausil or original rent, as collected to the death of Bulwant Sing, and in the nature of an Ezafa or increase on pretence of complying with the additional demand of the Vizier, on the accession of Cheyt Sing in 1770, comprized through the powerful political intercession of the English Government, for 17 lacks Nuzzaranah and 2½ lacks per annum, to be thus amply indemnified by a further assessment on the Crown lands, under the sumildarry management of Oussan Sing of

9,00,000

But to give some assurance of the accuracy of a statement, so different from all others on the subject of Benares yet exhibited to the public, it may be necessary to enter into greater detail of the territorial

divisions and income of the district, now become a dependency on Bengal; and endeavour to show by what degrees it increased to its present zemindary magnitude, under three successive farming landholders; or on mistaken grounds of right and policy, acquired for a while the unconstitutional dangerous form of a tributary raje.

Monsaram, the grandfather of Cheyt Sing of the lower or secular order of Bramins, was the first who laid the foundation of the Zemindary of Benares, in its actual state. He possessed originally no more than one-half of the village of Gungapoor; but through the favour of Meer Alli Rustum Khan, naib or deputy of Saqut Khan, soubahdar of the province of Allahabad, and by the usual modes of successful ambition, in the extensive territorial jurisdiction throughout Hindostan, in becoming Malzamin or security for the rents of neighbouring land-holders, outbidding some at the yearly settlement of their jumma-bundy, and expelling others perhaps, for forced disobedience or non-performance of oppressive engagements, he acquired successively, in 19 years, until his death 1740, during the reign of Mahomed Shah, the zemindary of eighteen mehals, rated as follows; viz.

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CIRCAE BENARES.

1. Havillee Benares, with the zemindary of Soorhy, Chiet-poor, &c., to Pertab Rooder	1,02,700
2. Sayer of the city, &c., farmed by Chiet Rai, &c. ...	1,35,000
3. Perg. Kettehur, with the town of Sheupore, to Ragoobynsy Rajepoot	1,65,905
4. „ Kesswar, with Chekny, the zemindary of Aley Sing, &c.	87,522
5. Afrad, the zemindary of Ragoobynsy	55,611
6. „ Punderha, the zemindary of Ruhber Baboohar ...	75,309
7. „ Byalsy, the zemindary of Ragoobynsy	51,200
8. „ Kole Asselah, zemindary of Kerpanaht, taken from Townpoor	82,107
9. „ Ahtgong Kerowa, the zemindary of Soorwar Rajepoot	63,042
10. „ Keryat Seekim zemindary of Ainder Singh, the half of which to Chunar	85,752

CIRCAE ALLAHABAD.

11. Perg. Bhudoer, zemindary of Holas Rajepoot	5,06,400
12. „ Mutafurukat, jageer villages of the same pergunnah.	1,22,115

CIRCAE JOWNPOOR.

13. Perg. Murriahoo, divided in farm to Amroy Sing, &c. 5,17,504	
14. „ Gurwara, zemindary of Doorgbynasy Rajepoot ...	1,07,005
15. „ Moongera Santere, in farm... ..	60,822
16. „ Keerakut, zemindary of Ragoobynsy	55,005
17. „ Meypoora Landel, zemindary of Bhirhar	1,03,500
18. „ Ghiswa, or Muchli Sher, zemindar Afghan... ..	74,382

Total acquisitions of Munseram Rupees 24,50,889

Bulwant Sing, son of Munseram, obtained the usual sunnuds for his father's possessions; and in the thirty years of his own management, acquired, under the Vizier's Siefdar Jung and Sujah Dowlah,

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or from the king Shah Allum, while holding the Circars of Allahabad and Kora, the following additions to his zemindary, in 51 pergunnahs; viz.

CIRCAR CHUNAR.

Perg.

Soubah Allahabad, Zemindary Benares.	1. Agory Bijaygar, a hill zemindary to Rajepoots	...	70,312
	2. Singrovy, another hill zemindar	... ..	4,109
	3. Bhagwut or Paterta to an Afghan zemindar	... ..	62,203
	4. Lutteefpoor, in zemindar to Syeds	... ..	40,975
	5. Bhooly, zemindary of Daim Khan Afghan	... ..	80,609
	6. Dhoos formed by Tokrai Amroo Sing	... ..	45,112
	7. Mowye, Ditto	... ..	51,745
	8. Mujhwar, Mowary	... ..	80,307
	9. Nerome Ram Town Sing	... ..	96,208
	10. Mehach or Danapoor, Baboo Doorybzey Sing	..	61,905
	11. Burhul, farmed to Dhoonda Baghet	... ..	35,107
	12. Ragoopoor, or Ramnagar	... ..	60,300
	13. Havilla Chunar in several villages	... ..	26,572
	14. Kera Mungrore, formerly belonging to Chainpoor Circar, Shahabad Soubah Behar, now attached to Chunar.		1,15,300
			<hr/> 8,30,769

CIRCAR GHAZIPOOR.

Obtained from Sujah ul Dowlah, first in farm, then in zemindary, through means of Rajah Beni Bahadur, on the dismission of Fuzilali Khan :

15. Havillee and the town of Ghazipoor, Mehal and Sayer to Aga Mehndi	... ..	1,51,000
16. Seydpoor Bhattree to Oussan Sing, fixed 73,000 rated		92,700
17. Behryabad to Bukhshi Sadanund, now to Beniram Pundit	... ..	30,000
18. Shadiabad	These pergunnahs belonged originally to Jownpoor, now valued at	
19. Bhadowan	60,000 rupees, and with the two	
20. Zahoorabad	following, forming the district of	
21. Bahadurgunge	Baboo Juggerdio Sing, fixed at	1,90,000
22. Bulliah, Pachooter, Lucknasser, Khareed, Secunderpoor, Ghosee, in five pergs., the three last formerly annexed to Jownpoor, and now altogether composing Meer		
27. Sherif Aly's districts	... ..	5,36,000
28. Zemaneah	2,00,000	} Tokrai Bukht ... } Sing's districts... }
29. Chounsaah	1,15,000	
30. Kuindah	53,000	
31. Gundeah	50,000	
32. Dahma		
33. Mahomedabad...	} Monear Sing's districts	1,25,000
34. Kerryat Pallee...		
35. Chandpore, formerly in Circar Jownpoor, to Baboo-beem Sing's	... ..	18,000
36. Boorgan and Burragong Nugrah zemindary	... ..	25,000

CIRCAR JOWNPOOR.

37 } to 41. }	Havillee, the city, Hajepoor, Mulhee, and Seepoor, five mehals obtained from Seifdar Jung...	3,00,000
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CIRCAR ALLAHABAD.

42 } to 51. }	Carteet-Bejepoor, the zemindary of Lal-Gobind Jeet, subdivided into 10 mehals or tuppahs, of which some belonged to Chunar, Suckteesgur, Chowrasse Agory, Chenahi, &c., obtained from Sujah ul Dowla, on the death of Mohamed Kuli Khan, through Boni Babadur.	5,23,212
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Soubah Allahabad, Zemindary Benares.

Total acquisitions of Bulwant Sing	32,38,683
To these should be added the pergunnah of Kheiragur, subdivided into five tuppahs of Chowrassi, Dia, Gowherar, Tandeh, and Budooghur, of which part to Chunar, formerly taken in farm from Shah Allum, while in possession of Allahabad, now transferred to the Vizier.	2,52,207

Abstract of the gross and net rental of the zemindary of Benares, as before stated, classed more regularly, for the sake of comparison, under the respective whole or divided Circars of which it was formed; and shewing the basis of the first settlement, agreeable to the usual forms of zemindary tenures concluded with Mehepnarrain, the actual occupant in behalf of the Company in 1781, on the expulsion of Chiet Sing, who, in 1770, through the influence of the English Government, had been appointed by Sujah ul Dowla to the territorial charge of his father Bulwant Sing.

1. Circar Benares	8 Pergs.,	rated Ausil	7,79,165
2. „ Ghazipoor	17	„ „	11,87,700
3. „ Chunar	18	„ „	7,58,355
4. „ Jownpoor	17	„ „	16,97,325
5. „ Allahabad	3 or 11 subdivisions.		14,03,934
6. „ Soubah Behar	3	„ „	1,15,300

Total Ausil Jumma of the Zem. Pergs. 66 whole or 74 with subdivisions	59,41,779
Ezafa, or proportional increase levied on the preceding district from the accession of Chiet Sing, in consequence of, or on pretence of making good the Vizier's demand of Nuzzeranah, and additional rent of 2½ lacks then stipulated	9,00,000
Abwab further impost of 8 per cent. on the Ausil of the mahal or land-rent, as before stated for Serf and Hoqn-dian	5,36,542

Total malgoozary of the zemindary, as established in 1184 ... Rupees 73,78,321

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Charges of collection, &c., to be deducted :

The usual estimate is one-fifth of the receipts, or 20 per cent. inclusive of the Zemindars Nancar and Russoom, reckoned 10 per cent. with allowances to the putwarries, village peons, batta on rupees, &c., total expense of interior zemindary management ; but as in the present case, Mehepnarrain, as farming land-holder, was otherwise specially and largely provided for, so only three-fourths of ordinary Mofussil charges are here stated being... 11,06,748

Sebundy troops, or militia of the district, under the control of the baboos, or relations of the zemindar, and paid by assignments, or deductions of yearly rent from certain lands and villages, about... 9,65,571

20,72,319

Total revenue, inclusive of four lacks of rupees resumed from the baboos, taken as the gross jumma of the zemindary, and serving as a basis for the settlement concluded in 1781... Rupees... 53,06,002

Abstract of the rental of Benares, brought forward as before stated, after deduction of expenses necessarily incurred in some degree, for internal management of the collections, but as in 1781 now again assumed as the gross income of the zemindary, serving as the basis of the original settlement made with Mehepnarrain ... 53,06,001

Deduct revenue paid for the perg. of Kheiragur, to the Vizier ... 1,98,046

Total estimated funds for the bundobust of A.D. 1781-2, or 1189 Fussilly ... 51,07,955

Further charges, &c., on the collections to be deducted ; viz.

Jageer donation of the whole perg.

Bihryabad Circar Gazipoor, to Beniram pundit, the Mahratta Vakeel, from Nagpooor, with two similar lesser grants, in all rated at ... 28,200

Mudded Mash, confirmed by Mr. Marriot in 1765, then resumed, but of which a moiety was again restored... 33 296

61,496

Stated expense of collecting the Sayer duties under the denomination of Aumannee mehals ... 4,119

Maafy Mamooly, or supposed customary remissions to the sub-renters of the district at the close of the year ... 1,02,508

1,43,717

2,05,213

Total net annual Jumma as paid into the zemindary treasury, under the following heads of territory; viz.

1. Circar Benares ...	10 Pergs.	8,74,000
2. „ Ghazipoor...	22 „	13,41,761
3. „ Chunar ...	16 „	7,58,000
4. „ Jownpoor ...	11 „	15,44,000
5. „ Canteet ...	10 „	3,75,000
6. „ Khuragur...	5 „	10,000

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Pergs... 74 whole and broken 49,02,741

Nancar, &c., allowance for the support of the Rajah zemindar, his family and dependants; viz.

To Meharnarrain for his household sewary, &c. 6,30,400
Do. Jageer of half perg. Bhuddovee ... 1,58,341

Total more than 10 per cent. on the gross rent. 7,88,741
Doorbijij Sing his father, the perg. of Mahaych 60,000
Owsan Sing a relation, the perg. Seydpoor ... 54,000

9,02,741

Total net annual revenue forthcoming to the Company, as representative sovereign proprietor of the zemindary of Benares, settled in 1781-2, as a permanent Toomary assessment on all the districts of which it is composed, excepting Khuragur, of which the jumma hath been reserved to the Vizier; and after deducting in all for charges of collection, Sicca Rupees 31,80,273 being about 44 per cent. on the gross, and 80 per cent. on the net revenue ... 40,00,000

But besides the expense thus incurred, including the maintenance of a Sebundy Corps at least of 15,000 men, three or four battalions of regular infantry are kept within the district, in fact required and solely employed for the business of the collections; which the charges of Dewanny and foujedarry judicature, usually imposed with bloodless Hindoo jurisdiction on zemindars in terms of their sunnud or charter, are here, with all those of higher provincial superintendence, defrayed from the net income of the public exchequer.

On the whole, reviewing the rise, progress, extent, or final settlement of the zemindary of Benares, as herein set forth, it may seem strange that there should be two opinions on the relative situations of the principal land-holders and sovereign, or that at any one period, the former should be classed under the erroneous designation of a feudal or tributary prince. But in Europe, the mistake was inevitable, when the records of the Company (the only medium of information relied on there) gave title, form, and description, princely prerogatives to the zemindar or expressed hereditary or civil indefinite right, though

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in opposition to fact, the chartered privileges of merely an officer of the established Government, and the invariable legal practice of the Empire. Such were the original ideas entertained in India, and promulgated from thence, of that class of natives termed land-holders, and found virtually in the exercise of all those functions of proprietary management, which in some states of the western world, still give name and essence to the princely character, without reflecting that under despotism in all parts of Asia, the lowest delegate, however slavishly obedient himself, might be authorized in form, and have assumed in fact, within his proper jurisdiction, all the power, prerogative and privilege, of his sovereign constituent. Consulting only appearances, being little interested at first or finding a difficulty in the discovery of the truth, these ideas thought applicable to the state of things in this country, were readily adopted by the earlier servants of the Company, as most familiar to European knowledge, and were admitted with implicit deference afterwards, by those who having been trained up in the same primitive notions from their youth, under a sentiment of gratitude and respect for authority, succeeded in the common routine of the service to the higher stations of Government.

Theory and practice were notoriously, at variance; but the former, was a point of faith, the absurdity of which, seemed to strengthen belief; while the contradiction of the latter, removed all inconvenience from the doctrine, until the year 1776. Soon after, a change in the form of administration, with a consistent system of principle and conduct, was attempted to be introduced in the management of the revenues. Unfortunately, both the one and the other, were in truth mistaken by our reformists; and hence the practice in many cases, from that time forward, hath been made to correspond with a thing no less dangerous than fallacious. A dispute between the civil and judicial authority, gave an air of patriotism in restraining or overturning the power of the Supreme Court, when it began to extend its influence, in derogation of the most essential rights of sovereignty, whether from a wrong construction of the charter of justice newly granted, or an original flaw in the original institution itself, by confounding exchequer jurisdiction, (necessarily attached in Hindostan under the forms of a peculiar of law, to the superior administration) with the executive powers of ordinary judicature, as established in England. The grand question agitated was, whether, a zemindar was to be considered an officer of Government, or a proprietor of land, according to European ideas; if the first, he became amenable to the Court, subject to English law which he did not understand, and that property of which, he was only the guardian (involving his own and sovereign's right) might have been materially affected, if not wholly and unconstitutionally alienated, to answer collusive private demands; if the second, he was to be exempted from all those impending inconveniences. The old absurd notion that gave to Indian land-holders proprietary or hereditary pretensions to the soil, had been lately revived, and most powerfully supported, on principles of policy wholly applicable to the state of society in Europe, and universally admitted there, as just in exclusion to all others, though perhaps founded on a very different order of things. Recent practice too, in some instances, might be quoted to confirm an opinion, which, however ill founded, had hitherto passed unquestioned, probably from its speculative insignificance under unsystematic management of

the finances, and had the stamp of time to insure its currency, without further investigation. It is not therefore to be wondered at, if we find so exact and general a conformity in the evidence of the purest intentioned, with the best informed individuals here, and in England, on the point in issue, where early prejudice, a common belief maintained with eloquence, apparent self-constituent and national interests, all seemed united to influence the decision. But it is altogether surprising, that no proofs of document or fact were tendered on the one side, nor required on the other, throughout the whole process of enquiry. If the zemindar was an officer of Government, it might have been concluded, as is the case, that he acted by a Commission of appointment, under some written form; if a proprietor, by a tenure of grant, prescription, or conviction, which might clearly ascertain his privileges and relative situation in the State. In truth, his sunnud being the necessary indispensable instrument of his civil creation, whether considered as a patent of office or temporary charter of territorial rights, would have determined the question without leaving possible grounds of cavil; while a candid discussion, with reference to any single instance of zemindary holding, must have invalidated at once all presumptive hereditary or other pretensions to the possession of land, besides a conditional permanent farm from the Crown, in any part of Hindostan, subject to rules of Mogul legislation.

But it may be urged, that the farming land-holder of Benares was virtually a Rajah or prince, with acknowledged regal prerogatives, under the sanction of written agreement; and who had the right to create him such, or enter into stipulations with any subject zemindar, subversive of the laws and constitution of India, before the individual thus favoured, could have himself dreamt of establishing even a refractory independence? It was not the Vizier of the Empire, nor the Dewans of a soubahdarry, nor yet the representatives of any power on earth, that unnecessarily could, in violation of the legal forms under which they acted, rightfully erect a principality, or confer immunities, essentially derogatory to the high sovereign authority of their constituents. While the Zemindar of Benares owned subjection, in the indefinite terms of his sunnud, to the Nawab or Viceroy of Oude, and extended his territorial jurisdiction with more or less political influence, in inverse proportion to the ability of his superior, throughout an important frontier district, intervening between the British dominions and those of an ambitious, naturally inimical neighbour, it might have been good policy in the rulers of the one State, if possessing the power, to limit the control of the other, if not effect the entire independence of the intermediate territory. Nevertheless, no such conduct was observed, in prescribing the forms of zemindary grant from Sujah Dowlah to Cheyt Sing in 1770, though the demands of Nuzzeranneh and yearly rent, were greatly moderated, through English influence. When relative situations were interchanged, and the stronger power became possessed of the district in question, its policy then might be supposed the reverse of what it had been, under different circumstances. Yet this seems not to have been the case; a clause virtually of inheritance, and fixed invariable tribute in perpetuity, conveying also gratuitously a transfer of the regalities of the mint, foujedarry, and cutwally, was inserted in the Dewanny sunnuds of 1775; and nothing more was wanting to render the whole grant null and void from the beginning, as being altogether informal, diametri-

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cally opposite in letter and spirit to the laws and constitution of India ; impolitic, and subversive of the conquered or acquired territorial rights of Britain. A rebellion necessarily ensued ; and after an unequal conflict, brought things back to their natural state, in reducing the Zemindar of Benares to his proper condition of a farming landholder ; assessed in 'form for the full amount of his collections, moderately estimated as forty lacks, after deducting a princely allowance for himself, with all other usual charges of mofussil management.

Having now completed the design, of exhibiting a political, comparative, and historical view of the Finances of the proper British dominions in Hindostan, excepting the Company's Jageer in the Carnatic, the islands of Bombay and Salsette, with the inconsiderable territories adjoining to four or five subordinate factories, dispersed on the Coasts of Coromandel and Malabar, I shall here endeavour, in a few words, to give the substance of what hath been set forth ; explain the leading motives of enquiry ; review the mode pursued, and sum up the result of the whole, in a table, shewing what the revenues of the different provinces in question were at different periods, from the Mogul conquest, to the present time ; distinguishing the imperial Crown rent, as rated as its first and ultimate establishment, with the increased local assessments of the soubahdars, when raised themselves to independence ; together making the highest legal income of the exchequer, at the moment of territorial transfer to Britain ; then, comparing with that standard, the actual receipts of 1784, under the Company's Dewanny administration, whether involving an improvement or decline in the finances, after nineteen years of management everywhere besides Benares ; and finally indicating, after deduction of incurred charges, or the rate to which they ought to be limited, the net amount that might hereafter, in policy and justice, be paid annually into the public treasury.

The corrupt, variable, indefinite, fallacious system of administering the revenue, imposed by the natives of this country on their British rulers, as the lawful established mode of the preceding Mussulmen Government, was found productive of the most enormous abuses, equally oppressive to the people at large, as injurious to the sovereign rights. A progressive and rapid decline of ordinary supplies was felt and complained of, by the protecting power of the State ; while fraudulent alienations of territory, being almost the only source in Hindostan, of public income, with heavy accumulated demands on all the remain-

ing lands, threatened at once, a total extinction of the means of providing for them, as derived from ample funds, and an industrious rated population. These pernicious consequences, were wrongfully ascribed to British agency; and therefore to fix the blame where it ought to remain, was one of the principal motives of the present enquiry..

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To heal a disorder, the nature and causes of which were misunderstood, general scientific rules were referred to, but were found of no avail, by wrong application; and became critically dangerous, in strengthening a greater constitutional infirmity. The erroneous doctrine of hereditary or proprietary right in land being vested in the subject, and not the sovereign, when blindly adopted as an unimportant speculative theory, seemed of little consequence; but when a permanent system was to be raised, on a foundation so ruinous; and universal immemorial usage, approved by the experienced wisdom of ages, was at once to give way to a different practice, totally irreconcilable to the local state of things, the character of the people, the principles and necessities of the established Government; duty impelled a prompt and strenuous resistance to an innovation that might be so prejudicial, by the only means left, in rousing the public attention.

A long expensive war, and want of internal economy, had, with the evils suggested, occasioned a very considerable debt, and great pecuniary distress, in supplying the current exigencies of Government; but the immediate inconvenience of these effects, could only have been felt, in wrong intelligence, and mistaking the proper rights, with the natural resources of the State. The country never was in a more flourishing state; money at no time plentier, nor the land rents of the sovereign higher, as first paid into the hands of his zemindary agents. Nevertheless, through embezzlements, encroachments, or alienations of proprietary right, the actual receipts of the public treasury were unequal to the demand; and if all the wealth the universe centered in Bengal, no other outlet could be found of general circulation under Hindoo superstitious parsimony, than the issues of the exchequer. The display of such truths, by comparative views of the Revenue, at different periods, with applicable remarks, founded on authentic documents, or incontrovertible facts, in opposition to simple opinion, wrong conclusions from mistaken premises, and the gross delusion that would give stationary or increase value to the precious metals, since the discovery of America, involved the plan which gave the motives that occurred effect, in executing this dry, invidious, disagreeable undertaking.

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The mode pursued was, first, to lay down the general principles of Finance, as actually established in Hindostan, without taking much pains to refute prevalent erroneous opinions, or anticipate possible future objections; though what hath been necessarily said on either score, will undoubtedly be tedious to lukewarm, or self-interested en-

Abstract Statement of the gross and net annual Revenue, Mahal Acquisitions in Hindostan in their greatest actual dimensions of original assessment of Toorel Mull, A. D. 1582, to the present time, the one intituled, "A Political Survey of the Northern Circars;"—Bengal, with the whole of its dependencies, in three parts;" of which,

PROVINCES.		Aussil Jumma Toomary or original Rent-roll of Toorel Mull, established in 1582, A. D.	Akhur Jumma Toomary, or improved Crown Rent, to the 1st of Mahomet	Gross and net Revenue as found established in 1765, or at the moment of Territorial Acquisition made by the Company.		
				Gross Rent.	Charges of management as then established.	Net Revenue.
Bengal	Dewanny Lands		1,08,65,285	2,29,21,097	3,35,822	2,25,85,275
	Coded Lands ...	1,06,93,152	27,05,826	41,17,105	65,454	40,51,651
	Salt Lands		5,45,000	22,05,000	deducted.	22,05,000
	Total—Soubah...	1,06,93,152	1,41,16,111	2,92,43,202	4,01,276	2,88,41,926
Behar ...	the Soubah	55,47,984	95,56,098	84,35,856	10,72,030	73,63,826
Orissa ...	Midnapore ...	9,09,934	11,43,878	14,33,657	2,75,010	11,58,647
Allahabad	Benares	14,07,475	25,36,837	71,26,114	22,23,373	49,02,741
Total—Bengal ..		1,85,58,545	2,73,52,924	4,02,38,829	39,71,689	4,22,67,140
Hydrabad...the five Northern Circars.		39,45,348	52,07,700	78,93,243	19,68,000	59,25,243
Total British Territory...		2,25,03,893	3,25,60,624	5,91,32,072	59,39,689	4,81,92,383

Deduction from what the net Revenues were, in 1765 Rupees 1,07,12,533; and from what they are or

In explanation of the foregoing Table, it is to be observed, on the two first columns, containing the original and ultimate Toomary Jumma, that the amount in some of the districts and even provinces, included the entire mofussil expense of collection; as in Behar, where the value of the lands had been completely ascertained; in others, only a small share or compromise, as in Bengal, where a valuation by ruckbah or measurement had never been completed, but the assessment, such as it is stated, accumulated by proportional abwabs on the aussil, having regard to the charges before allowed of, and which were always to be deducted from the standard Crown rent, at the close of the year. The net revenue, again, in the moment of territorial acquisition, for the most part in 1765, comprised the whole actual receipts on the annual jumma bundy, at that

quirers; then, to apply these principles, with some local modification, to the different countries composing the British Dominion in India; and exhibit the result in a figured comparative statement of the revenues of each, now abstracted, in one view, in the following Table:—

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and Sayer, of the several Provinces composing the British Territorial 180,000 British square miles; as rated at different periods, from the ending in 1784; and set forth in some detail, in two distinct treaties; the other, "An Historical and Comparative Analysis of the Finances of that now presented, forms the last.

Gross and net Revenue, as actually realized to the Company in 1784, after nineteen years Financial Administration.				Total net Revenue, estimated as collected by the Zemindary, and due to the sovereign, after deducting 20 per cent. for charges.
Gross Rent.	Charges paid from the Treasury, besides Sebundy, &c.	Net Rent.		
1,37,20,683	47,75,284	89,45,399	3,09,00,000	
62,86,955	11,93,064	50,93,891	55,00,000	
54,50,000	19,50,000	35,00,000	39,00,000	
2,54,57,638	79,18,348	1,75,39,290	4,03,00,000	
53,33,402	9,50,745	43,82,747	76,00,000	
8,73,355	2,10,000	6,63,355	14,00,000	
51,07,955	11,07,955	40,00,000	50,00,000	
3,67,72,440	1,01,87,048	2,65,85,392	5,43,00,000	
74,62,468	25,68,000	48,94,468	83,00,000	
4,42,34,908	1,27,55,048	3,14,79,860	6,26,00,000	

ought to be, in 1781, Rupees 3,11,20,140; comparatively with the net actual collection of the latter year.

time concluded by the Mussulmen Government, inclusive of every established expense incident to the management of the revenues excepting sebundy, which in some instances, however, is partially introduced. Nevertheless, it is not to be imagined that the sum here specified, was brought entirely to the credit of the sovereign. The whole Civil and Military charges of the Province, were also to be deducted. Corruption and the abuse of power in despotic States, ever underrated the public income, and fictitiously swelled the expenditure. Soubahdars, Dewans, and Foujedars, with their slavish delegates, supported within their respective jurisdictions a considerable armed force, with a degree of state and magnificence unknown in limited monarchies. They united in their own persons, locally, all the executive functions of Civil Governor, Judge, and Commander-in-Chief of the

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troops; collected the revenues, ordered disbursements, framed and settled their public accounts, almost without any control, since the decline of the Empire on the death of the Great Alemgeer; and yet it is certain from that period forward, for upwards of thirty succeeding years, a net surplus of one krore of rupees, after defraying every expense of provincial Government, whether civil, military, financial, or judicial, was annually remitted from the Soubah of Bengal alone, by way of tribute, to the imperial treasury at Delhi. Authentic accounts lately received from the king's duffer there, entirely confirm this fact, as before stated in the first part of our Analysis, and resting then, merely on the authority of papers found in Calcutta.

In like manner, from the net revenue of 1784, as actually collected by the Company, or on their behalf in the sovereign's name by zemindars, on the well founded estimate set forth in the ultimate column, the general, civil, and military disbursements are to be deducted; for under the head of charges of management, here introduced, as well in 1765 and 1784, as in the stated allowance of 20 per cent. nothing is included, but the proper expense necessarily or usually incurred in the collection of the revenues, and that, not in the total; as Sebundy, or the extraordinaries of regular troops doing the duty of militia, with jageers, pensions, &c., to some of the civil officers of the financial department, would make a very considerable addition, if reckoned with the ordinary charges of realizing the public income.

In the valuation of the five Northern Circars, the revenue of Guntoor, though still in the hands of Nizam Alli Khan, is included. The amount at the jumma kaamil or standard, being the medium between the real collections of the zemindars, and what is annually paid to the public exchequer, is about twelve lacks of rupees; and supposing this to be deducted from the total receipts of the British territories herein specified, yet the produce of that portion yet undescribed, including the Jagcer in the Carnatic, islands of Bombay, &c., will more than counterbalance the defalcation.

APPENDIX, No. 5.

Minute of Mr. Shore, on the Permanent Settlement of the Lands in Bengal; and proposed Resolutions thereon. } Recorded on the 18th September 1789.

Do. Lord Cornwallis's, do. do. do.
Second Minute of Mr. Shore, do. do. do.

Do. Mr. Shore do. do. { Recorded on the 21st December 1789.

Do. Lord Cornwallis's (with Appendix.) do. do. { Recorded on the 10th Feby. 1796.

Extract Bengal Revenue Consultations, 18th September 1789.

Mr. Shore delivers the following Minute, and draft of proposed Resolutions.

1st.—My time, since I had last the honor of attending the Board, had been occupied in perusing the replies of Collectors of the Fussilly districts, to the references made to them under dates the 11th August 1788, and 20th May 1789, on the subject of the intended permanent settlement; and with a view to assist the deliberations of the Board, and to enable them to form decisive resolutions upon this important subject, I have collected all the material information which has occurred, and shall now state it, with my own observations upon the whole.

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2nd.—It may be proper to premise, that the Minute which I delivered for record, upon the 18th June last, on the revenues of this country, related to the districts of Bengal only, and had no reference to the divisions of this country, which pay their rents according to the Fussilly year. I have formerly remarked, that between Bengal and Behar there are many important distinctions, both in principle and practice; and in determining the system of management for regulating and collecting the revenues of these two provinces, these distinctions should not be disregarded: the most material of them, are as follows:—

1st.—In Bengal the zemindaries are very extensive, and that of Burdwan alone is equal in produce, to three-fourths of the rental of Behar, in which province, the zemindaries are comparatively small. The power and influence of the principal zemindars in Bengal is proportionably great; and they have been able to maintain a degree of independence, which the inferior zemindars of the Behar province have lost. The latter also, having been placed under the authority of a provincial administration, from distance as well as comparative inferiority, have been precluded from that information which the zemindars of Bengal, from their vicinity to Calcutta, and their access to the members and officers of Government, have been able to obtain: the latter, have acquired ideas of right, and assume principles of conduct, or reasoning, which do not extend to the Zemindars of Behar.

2ndly.—The proprietors of the soil in Behar, universally claim and possess a right of malikana, which whenever they are dispossessed of the management of their lands, they receive from the aumil, as well as from the tenants of the jaghires and proprietors of altumghas. In Bengal, no such custom has ever been formally established, although there is some affinity between this and the allowance of *moshairs*.

3rdly.—The lands of Behar have from time immemorial, been let

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to farm, and no general settlement, as far as we can trace, since the acquisition of the Dewanny, has been concluded between the Government and the real proprietors of the soil.) The Collector of Sarun asserts, that this has ever been the usage in the districts under his charge. The aumil or farmer has deemed himself entitled to avail himself of the agency of the zemindars and talookdars, or dispense with it, at his own discretion. This power was formally delegated to the farmers in 1771, by the provincial Council at Patna, with the sanction of the superior authority at Calcutta, and the rate of malikana was then settled, for the dispossessed proprietors of the land, at 10 per cent. as the ancient allowance agreeable to the constitution of the country Government.

4thly.—The numerous grants of lands in Behar, under various denominations, have had an influence upon the proprietary rights of the zemindars and talookdars, and upon their opinions of those rights. There are few instances of jagheers in Bengal; I cannot recollect more than three or four.

5thly.—The custom of dividing the produce of the land in certain proportions between the cultivator and the Government, or the Collector who stands in its place, is general, but not universal, throughout Behar. In Bengal, the custom is very partial and limited.

6thly.—The settlement in Behar, whether by the aumil or manager, on the part of Government, is annually formed upon an estimate of the produce. In Bengal, the mofussil farmers, with some exceptions, collect by different rules.

7 In Behar, the functions of the mofussil canongoes, however they may have been perverted, have not been superseded; and their accounts, admitting the uncertainty of them, furnish detailed information of the rents, which is not procurable in Bengal from the same sources.

3. The preceding circumstances, will sufficiently account for what is actually the case—the very degraded state of the proprietors of the soil in Behar, comparatively with those in Bengal. The former, unnoticed by Government, and left at the mercy of the aumils, have in fact considered themselves as proprietors only of tythe, of their real estates, and assured of this when dispossessed, they have been less anxious to retain a management, which exposed them to the chance of losing a part of what they received without it. The neglect of Government with respect to their situation, is very apparent from the mokurvery grants of entire pergunnahs upon individuals, without any stipulations in favour of the zemindars and talookdars holding property within them.

4. I know but three principal zemindars at present in Behar, the Pajahs of Tirhoot Shahabad, and Sunnote Tekarry. Their jurisdiction comprehends much more than their actual property; and extends over numerous land-holders possessing rights as fixed and indefeasible, as their own. With respect to this class of proprietors, the superior zemindars are to be considered in the light of aumils only; and I think it probable that the origin of their jurisdiction arose, either from their influence with the supreme provincial authority, or from the facility of such a plan for managing and collecting the revenue. In this point of view, it has its advantages; although it is attended with this obvious evil, that it is the interest of the principal zemindars to throw additional burthens upon the inferior proprietors of the soil, with a view to save his own lands, and augment their value.

5. There is an apparent analogy between the **talookdars** in Bengal situated within the jurisdiction of a principal zemindar, and that of the proprietors of the soil of Behar in a similar predicament; but in their reciprocal rights, I understand there exists a material difference. The **Muskoory Talookdars** of Bengal are dependent upon the zemindar, and have no right to be separated from him, except by special agreement, or in the case of oppression, or where their talooks existed previous to the zemindary; neither do they possess the right of **malikana**. I wish I could account for this important variation from authoritative information or records; but wanting these, I can only conjecture the grounds of it, which may be the following: that the talookdars in Behar are the original proprietors of the soil, whereas in Bengal, most of the **Muskoory Talookdars** have obtained their tenures, by grant or purchase from the zemindars; if this were not the case, the talookdars in the principal zemindary jurisdictions in Bengal, would I think, be more numerous than they are. From the **Aumeeny** papers, it appears that the talookdarry jumma of **Rajeshahy** amounts to Rupees 3,70,879; in **Nuddea** to Rupees 17,059 only, and from information in **Dinagapore**, to about Rupees 20,000, and in **Burdwan** to about Rupees 65,000. The **Aumeeny** investigation did not extend to the two last districts. In **Rajeshahy** the zemindaries of **Sultanabad**, **Amar** and **Beerterbund**, though comprehended within the jurisdiction of the zemindar of the district, are independent of him; and I see no material difference between these places and the inferior zemindars in Behar.

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6. With respect to the **malikana** in Behar, I have in vain endeavoured to trace its origin. If the provincial Council of **Patna** are correct in their information as to the antiquity of it, which is confirmed by **Busteram**, the darogah of the **amanut dufter** in Behar, I should suppose it to have arisen from the custom established in that province, of dividing the produce between the cultivator and Government, in order to afford the proprietor of the soil a proportion of the produce, which, under such an usage strictly enforced, he could never receive, without some authorized allowance in his favour; instances have lately occurred and are adverted to in the letters now before the Board for consideration, of zemindars who have obtained a separate grant for their **malikana**, and have subsisted upon that, without any interference in the management of their zemindary lands.

7. I shall now consider the remarks upon the resolutions for the Board, containing propositions for the settlement of Behar, and the objections of the Collectors to them.

Resolution 1st.—That at the expiration of the present **Fussilly** year, a new settlement of Behar be concluded with the actual proprietors of the soil, whether zemindars, chowdries, or independent talookdars; and whether at present paying their revenues to Government through other zemindars, or not.

8. The objections to this resolution are general and special. It is observed, that the system is calculated to raise upon one description of men, viz., the zemindars, the misery of another infinitely more numerous, useful and defenceless; that the zemindars being declared in act and name lords paramount of the soil, their abject and helpless vassals, the ryots, trained up to hereditary submission, will bear in silent dread whatever their imposing tyranny may inflict. The proof of this reasoning rests upon internal evidence; and to argue differently is to reason one way for him, who reasons another for himself.

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9. These objections are stated by the Collector of Tirhoot, who, in opposition to a zemindary settlement, contends for the superior advantage of letting the lands in farm, and he is supported in this opinion by the Collector of Circar Sarun. He remarks that comparisons between the farming and zemindary systems are inconclusive; that the former has never had a fair trial; no fixed principle ever marked its progress, but on the contrary, all was diffidence, apprehension and distrust; and that experience alone can decide the eligibility of the two systems: a farmer not possessing the same influence as a zemindar, he cannot exert in the same degree, his power and influence to the oppression of the ryots, who will not so readily submit to him.

10. The above is the only argument of a general nature, which I find advanced in the papers before me. I have given it in abstract, and refer for a more particular detail to Mr. Bathurst's letter.

11. I most willingly admit with him, that the fluctuation and uncertainty of the measures of Government, have been ill calculated to promote the success of any system, and so far that of letting the lands to farm has not been supported, as it might have been; but the argument applies with more force in favour of the zemindary plan of settlement, and has always been urged, as a reason for reverting to it. Experience must be the test of all measures; and where the execution of a system depends upon so many agents, possessing in various and unequal degrees, the qualifications necessary for the task, no other test can be appealed to. Permanency is the basis upon which every system ought to be established, and there is no doubt that a farmer holding a lease of ten years would have motives of exertion, which an annual renter does not possess; but it is too much to affirm, that the proprietor of the soil, when he has obtained assurances of security from increasing demands, will want those motives which would stimulate a farmer; on the contrary, they ought to be more efficacious, as his interest is more deeply concerned.

12. The general and fatal incapacity of zemindars has been amply detailed, but it is not probable that under our form of Government the evils attending it would be remedied, by the substitution of farmers at the discretion of the controlling officer; that amongst the natives generally, men of abilities, experience and capacity, superior to the present zemindars in general, might be selected, is indisputable; but such a plan is in its nature, variable. Favour and patronage would often direct the choice, which, without such motives, would also be subject to the evils of want of experience and judgment in the person who selected the farmers. We are not to depend upon the virtues or abilities of the natives only; our reliance must be placed upon the restrictions of our own laws, and upon an undeviating enforcement of them; and the same zeal and abilities that can control the conduct of a farmer, may direct and restrain that of a zemindar, admitting self-interest, in opposition to public good, to have equal operation with regard to both.

13. Mr. Bathurst's arguments appear to me to have been suggested by the conduct of Mahdoo Sing, the Rajah of Tirhoot, the only principal zemindar under his authority. He describes him as incapable, nearly an idiot, oppressive, tyrannical and faithless, and as abusing his authority by the delegation of it, to improper agents. To deduce general conclusions from particular instances, is not fair argument; the conduct of Meterjeet Sing, the zemindar of Jeekarry, is an

instance on the other side, equally favourable to the zemindars, and, as far as one example may be admitted as a character of the whole, must be opposed to all conclusions derived from the behaviour of Mahdoo Sing; but we ought not to reason generally from the conduct of either; and unless the proprietors of the soil can be proved liable to disqualifications greater than any other class of people, and such as overbalance the comparative advantage of making a settlement with them, in preference to any other set of men, and the injustice of taking the management out of their hands, they ought not, upon general principles, to be set aside. Certain exceptions, in the case of peculiar disqualifications, are allowed, and there may be further particular reasons for dispensing with the general rules, which however I would establish as universally as possible.

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14. I do not pretend in this place, to discuss the question in all its extent, as it has been before fully considered, and I have therefore confined myself chiefly to a review of the arguments suggested by the Collector of Turhoot.

15. In the correspondence of the Collector of Sarun, I find some passages relating to the plan of a settlement with zemindars of farmers, which do not appear reconcilable; and suggest an idea that the Collector had not clearly decided in his own opinion upon the eligibility of these two plans.

16. In his letter of 30th May 1788, in reply to the orders of the 10th August 1787, from the Board of Revenue, he proposes a zemindary settlement of Sircar Sarun, and details the persons with whom the settlement is to be made, being in number 23 zemindars, exclusive of the petty Mehals and Chaubarah. He observes that the only instances in which the zemindars have not been treated with, are those of Hossefore and Choubarah, who had long been dispossessed by order of Government. That in 12 out of the 17 pergunnahs of Sarun, there are 353 different zemindars, none possessing a complete pergunnah, and that the principal zemindaries are dispersed in 5 or 6 different pergunnahs, and that no responsible zemindar will engage to take one pergunnah in farm, as they have ever and invariably combined not to farm the lands of each other, otherwise it would have been easier to have invested the most responsible zemindars with the charge of those pergunnahs in farm: that it is not possible to find persons who are not immediate zemindars, of sufficient responsibility for the charge of the pergunnahs, and that if such a system were adopted, the revenues could not be continued at their present amount, because the malikana and kurtcha must be deducted from the resources, at the rate of 10 per cent. each, and independent of this, any farmer would find it most difficult to perform his engagements, as well from the opposition he would meet from the zemindar, as from the delay in ascertaining the true state of the pergunnah.

17. The settlement of Sarun, commencing in September 1788, appears to have been made with 74 zemindars, 4 sezawuls and 6 farmers.

18. In his letter of the 23rd July 1789, the Collector details many objections, which I shall hereafter state, to a settlement with the immediate proprietors of the soil; recommends in preference the employment of farmers, contends for the propriety of this system, and proposes the plan of a ten years' settlement with 14 farmers for Sarun,

Mr. Shore's and 4 for Champ¹un; and he gives the following definition of a zemindary in Sarun.
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"That it is a portion of land consisting of sundry farms paying revenue to Government, belonging to numberless proprietors managing their lands, either by themselves or their agents, but acting in general under a nominal proprietor, called the zemindar, (with whom they engage for their revenue) having a real property perhaps of a fiftieth part of the zemindary."

19. Upon these paragraphs I shall observe, that the objections stated against farmers on the 30th May 1788, ought to be as solid now, as they were at that period. The propositions of the Collector, on both dates, apply to a ten years' settlement; nor can I reconcile the Collector's definition of a zemindar, or the fact of a zemindary settlement as made in September last with 74 proprietors, with the declared refusal of the zemindars to rent each other's lands, combined with the number of zemindars in Sarun.

20. So much as to general objections: with respect to the special, I shall premise that I was not unapprized of the objections which might be made to the first propositions, and expected accordingly that they would be stated, as the mode in which it was conveyed to the Collectors of Behar, was the best calculated to bring them forward in their full force.

21. The Acting Collectors of Banglepore state, that the Muscoory Talookdars are at present dependent upon the zemindars, in the same manner as the latter are upon Government: they are liable to dispossession, and in that case, entitled to a russoom; that to render them independent, would be an infringement of the rights of the zemindars; and the execution of such a plan would be attended with peculiar difficulty, both in ascertaining those who are independent, and in detaching them from the zemindars. That the expectation of such a measure, would excite clamorous claims of independence, in crowds who are quietly and contentedly subsisting under the ancient custom of the country.

22. The Board of Revenue do not consider the Muscoory Talookdars, mentioned by the Acting Collector of Banglepore, as intended to be included in the independent talookdars with whom the settlement is to be made, of course that the objections of the Acting Collector, founded on the jurisdiction exercised over them by zemindars, and which they consider as their rights, are obviated: in this opinion, I agree with them.

23. The preceding objections, founded upon the dependence of the Muscoory Talookdars, are special with regard to Banglepore; the remaining objections may be reduced to the following points:

1. The number of zemindars:
2. The endless subdivisions, of their tenures, and enmities subsisting between the various proprietors, as well as their individual claims to separate management:
3. The state of the property with respect to mortgages, and the difficulty of ascertaining the actual proprietors:
4. The difficulty of distinguishing the limits and extent of each zemindary:
5. The impoverished state of the proprietors of the soil, and the insecurity attending engagements made with them:

6. The probability of a deficiency from inequality of the assessment :

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7. The time required for making a settlement with different proprietors :

8. The expense.

24. These objections are stated by the Collectors of Circar Sarun and Tirhoot, who have detailed and amplified them. I have separated them, for the purpose of considering each more particularly, that the difficulties attending the plan may be thoroughly investigated, and the importance of them be duly weighed.

25. First. The number of the zemindars.

The multiplication of petty renters beyond certain bounds, is certainly an evil of considerable magnitude, when the form of our Government, and the formality of our proceedings are considered ; the attention which must be paid to each, whether in forming the settlements, or in collecting the rents, is considerable ; and under such circumstances, there is danger that it will be dissipated and ineffectual. The Board of revenue will find it difficult, properly and effectually to control such a system ; still less, will this be in the power of the Supreme Board.

26. These are objections, which must ever remain, to a settlement with the immediate proprietors of the soil, where the distribution of property is so minute ; and if the settlement were to be renewed annually, would be almost insuperable. But on the principle of a permanent settlement with the immediate proprietors of the soil, where the distribution of property is so minute, and if the settlement were to be for a long period, much of the difficulty is removed, as the annual labour of investigating the resources of the renters, and fixing the assessment upon them, is done away.

27. With respect to collecting from a number of petty zemindars, the trouble must be considerable ; but I do not see that it is insurmountable. That balances will happen in the intermediate kists of the years, is to be apprehended from the dissipation, and inattention of the proprietors, and from the difficulty of a close attention to the detail ; but ultimately the lands will prove a security for the recovery of them, and some additional regulations may be made, authorizing the attachment or sale of the lands, whenever the kists shall fall in arrears to a certain degree, during the course of the year. The Board of Revenue do not deem the number of proprietors a sufficient objection to the general rule.

Second.—The subdivisions of the tenures, and the enmities subsisting between the various proprietors, as well as their individual claims to separate management.

28. The subdivisions of the tenures, as far as they affect the proposed arrangement, may be considered in two points of view ; first, where a number of proprietors have a right to a portion of land, which is undivided ; and, secondly, where the land stands in the joint names of several, or of one for many, but each proprietor has his separate share in his own possession and management, or in that of an agent for him.

29. In the first case, the settlement must be made with all the proprietors jointly, each answerable for his specific proportion of rent, according to his right ; and they must determine amongst themselves in what mode the management is to be made.

30. In the second case, there is no difficulty in determining with

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whom the settlement shall be made, or from whom the revenues shall be demanded, or whence the balances are to be recovered. The persons in possession, and the lands, are responsible.

31. In the first case, there is a clear rule for the recovery of balances, for where a settlement is made with a number of proprietors jointly, a portion of the land may be separated, and sold, equivalent to the amount: but there are other points of view, in which the subject is to be considered.—The Collector of Sarun quotes one instance of a village paying 600 rupees revenue, and having 52 proprietors; supposing the proportions to be four times greater, in this instance, between the property and proprietors, than in others, the difficulty of making a settlement with so many, or of collecting the revenues from them, may be presumed very considerable.

32. These difficulties may occur, on the following grounds:—either when all the proprietors will not attend; or, will not agree to a manager. In either case, the determination of the majority in attendance, should be binding upon the remainder.

33. This decision will, I think, obviate all difficulties; for, supposing the proprietors numerous in any degree, and that the property is undivided, it can hardly ever happen that some will not attend; after all, however, every supposed obstacle arising from the refusal of the proprietors to propose a manager, may be obviated by the appointment of a Tahsildar to collect the rents from the ryots; after the discharge of the Government's rental, to divide the remainder amongst the proprietors, according to their respective shares.

34. That these difficulties exist at present, must be admitted; and they must be overcome, or the collections could not be realized.—The Collectors, who have stated the objections, ought to have mentioned how the business, under the circumstances detailed, is carried on, and why they are precluded from adopting the same plan, as is now followed by the zemindars and farmers.

35. Thirdly.—The state of the property, with regard to mortgages, and the difficulty of ascertaining the actual proprietors.

These mortgages, as explained by the Collector of Sarun, who urges the objection most pointedly, may be considered in two principal points of view.

First, whether the mortgagee has obtained possession of the land; and, secondly, where he has not possession; but by the conditions of the mortgage is entitled to it, in case of non-payment of the sum borrowed, after a specific time.

36. In the former case, the settlement is to be made with the mortgagee, and if the zemindar is able to discharge his obligation, he will recover possession from him by a quit, and succeed to his engagements. In the second, the settlement is to be made with the zemindar in possession, and the process above pointed out, must be observed by the mortgagee.

37. There are other objections to this point, stated upon different grounds, which will be considered in their proper place.

38. With respect to the difficulty of ascertaining the proprietors of petty estates; it may perhaps in some instances, be considerable; and yet I should suppose that the mofussil records would point them out; where the majority of proprietors appear, and admit the mutual claims of each other, part of the difficulty is removed; although there should be others unknown, the rights of the absentees are not super-

seded, and, when proved, will be admitted; when many appear, and dispute each other's right, the settlement can only be made with those in possession, or a native Collector must be appointed, as before observed. If no proprietors come forward, the same mode must be followed, or the lands be given in farm. The objection is certainly founded on real difficulties, which cannot be obviated, without great application and attention; but what plan has not its inconveniences and embarrassments.

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39. Fourth.—The difficulty of distinguishing the limits and extent of each zemindary.

I do not consider this as material; present possession can be determined, and the limits in general, must be sufficiently ascertained: if any disputes arise concerning them, they may be adjusted in the Adawlut. The 85th article of the Revenue Regulations, provides for the intermediate management during the litigation. If the limits (as the objection to be well founded, supposes) are very indefinite, how have the collections hitherto been made.

40. Fifth.—The impoverished state of the proprietors of the soil, and the insecurity attending engagements to be made with them.

41. The state of the proprietors is thus substantially described by the Collector of Sarun:—That they are, in general, involved in great distress, and their lands mortgaged over and over again, both on public and private accounts, to almost their full value; that the proprietors in this situation, have made over their lands; or entrusted them to a superior zemindar, who favours the possession with his indulgence and assistance, by procuring for the proprietors continual and occasional loans.

42. The inconveniences resulting from this state of things, are thus detailed:—That the connection, by the proposed plan of settlement, between the inferior and superior zemindars, will be dissolved, and the former be left without support; consequently, they must fail; that although the sale of the land should indemnify the Government from loss, the proprietor will be ruined by the sale of his lands, proceeding from a want of support and assistance.

43. The Collector further states, that, from extensive enquiries made by him upon this business, it by no means appears that the proprietors are themselves anxious for the establishment of a system, which they consider as exposing them to trouble and distress, without any adequate advantage.

44. Extravagance and mismanagement are assigned as the causes of the distress of the zemindars; and it may be admitted, that such, as by these means, have reduced themselves to depend upon expedients for support, may want the inclination or resolution to resume the management of their estates, and take upon themselves a responsibility, to the discharge of which they are unequal. Experience in common life is in favour of this reasoning. To face heavy distress, and overcome it, often requires a degree of resolution to which persons in this unfortunate situation are unequal.

45. For where the zemindars are involved in great distress, and are liable to the demands of numerous creditors, they will probably foresee the necessity of parting with some portion of their rents, in order to pacify them; and in all cases of incapacity, a failure may ensue with regard to their public payment, which must be made good by a sale of the lands. But the objection, as far as relates to the per-

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sonal interest of the zemindars, applies equally to the existing system, by which they must be involved in total ruin; for if they subsist by loans, which they can never discharge, (and, from the Collector's account, this appears to be the case) the accumulation of debt must at last sink them.

46. Their case, as described, seems desperate, under any plan; yet the chance of relief is greater, where they take the management of their own lands, than where they lessen their profits, by resigning them to the management of others; and if their present distress may in any degree, be supposed to originate from the revenue system, as heretofore established in Behar; it is the interest and duty of Government to afford them a chance of relief, by a change of management. Those who have capacity for the task, will probably obtain relief; with those who want it, or the means of promoting the cultivation of their estates, or are driven by the distress in which they are involved to unfrugal expedients, their final ruin may be precipitated; but the foundation is already laid in existing evils, to which, and not to the proposed system, their ruin must be imputed.

47. With proprietors of this description, if a settlement be made neither they nor the State will immediately benefit by it; hereafter the introduction of more frugal or able managers will be advantageous to the latter. As property becomes more valuable, the care of managing it will increase.

48. To the concluding remark of the Collector of Sarun, it may be sufficient to reply—that in directing him to make a settlement with the immediate proprietors of the soil, they are not compelled to enter into engagements. It is optional with them to engage or decline; if they do embrace the offer made to them, the risk is their own, and they must stand to the consequence of it; or if they think it will be more advantageous to them, to resign the management to a principal zemindar, I see no objection to the measure.

49. Sixth.—The probability of a deficiency from the inequality of the assessment.

50. This objection is founded on a supposition that, under the present system of combining many petty zemindars under one principal, the deficiency in one, is supplied by the profits of another, and the sum total payable to Government made good; whereas by separating them, the deficiency will be unprovided for.

51. The fundamental inequality ought to be corrected by the knowledge and ability of the Collector, by reducing the assessment where too heavy, and by increasing it where it admits: supposing this to be done, the objection no longer remains; and this indeed appears to be effected by the present zemindars, though in a mode less regular.

52. I acknowledge the task to be very difficult, if the greatest precision be required; but the regularity of the mofussil accounts in Behar, renders an operation easier in that province than it would be in Bengal, where they cannot be procured with the same facility. It is very discouraging to find objections made on this ground, by a Collector who ought to be prepared to remove them. Inequality, without ability to ascertain the assets, may produce deficiency.

53. Seventh.—The time required for making a settlement with the different proprietors.

54. From the declarations of Messrs. Bathurst and Montgomerie, we cannot entertain hopes that the settlement will be accomplished by

them, in one year, and perhaps not in two. Admitting this, the ten years' settlement cannot at once be effected, but must be completed gradually, ~~pergunnah by pergunnah, and the old system of a yearly assessment, where the new cannot be introduced, be continued for the present.~~ In those places where the new plan is unattempted, the settlement must be made, upon the general regulations of the 25th April 1788.

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55. Eighth.—The expense.

This is stated by the Acting Collector of Bauglepore at 4,800 rupees; by the Collector of Sarun, at 47,880 rupees; and by the Collector of Tirhoot, at 92,250 per annum.

56. Why this heavy expense, in the two last instances, should be incurred, I am at a loss to conceive. The charges attending the appointment of Tahsildars must be considerable, but considering them in the light of substitutes for farmers, the amount ought not to fall upon Government, that is, it ought to be made good, by realizing an amount equal to it. In the same manner as the expenses of the former are provided for, those of Government ought to be supplied, or nearly so, allowing all operations to be carried on by Government, at a greater charge than an individual would incur.

57. I should therefore hope that, with more particular information and further experience, the Collectors of Sarun and Tirhoot will discover the possibility of reducing the expenses, or the means of providing for them. The deduction from the gross payments of the ryots ought to be less under the proposed system, than under the former, as it admits of more economy. The zemindar, who supports with loans or credit the inferior land-holders, as maintained by Mr. Montgomerie, is paid in proportion to his risk, which is again to be estimated by the distresses of the borrower; and the malikana and kurcha must be at all events deducted. The Collector of Behar states the expenses of a native Collector over a pergunnah yielding two or three lacks of rupees, upon the principle of a village assessment, at 2 per cent.

58. The Board must however consider and determine upon the objection of the expense, supposing ultimately a necessity of incurring it, in the degree stated. The question is—whether we are authorized to establish it, at an expense so great as that stated by the Collectors

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of Tirhoot and Sarun; and I think a trial, under the suggestions now pointed out, should be made previous to an absolute decision upon it.

59. I acknowledge that I consider the necessity of introducing Tahsildars, or native Collectors, which is essential to the proposed plan, as a principal inconvenience attending it. This officer stands between the inferior tenants and the Collector, supplying the place of a Sudder farmer. I do not think the substitution, attended with such great advantages as it may apparently have; Government can never afford to reward the Tahsildars in a degree sufficient to preclude temptation, and must rely upon its coercion over them; but coercion cannot be exercised, without understanding the detail of the duties committed to their management. If it be contended that the Tahsildar is liable to dismissal, and that therefore, the principle of coercion is stronger with respect to him, than in the case of a farmer, who cannot be dismissed; on the other hand, it may be observed, that extortion in the latter, may be punished by fine and damages, and that he has in self-interest, under the supposition of a permanent system, a greater motive to restrain him than a

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native Collector. The latter, will regulate his conduct by the estimate which he forms of the abilities of the Collector under whose authority he is placed: if he knows him to be vigilant, active, and well-informed, he will be cautious, diligent, and honest: if he supposes him to be otherwise, and that he can misbehave with impunity, he will intrigue with under-renters, or abuse his influence, withhold true knowledge, and impose upon his principal by misinformation. The plan in its detail, by fixing the rents, removes a grand opportunity of abuse in the Tahsildar.

60. The objections which I have gone through, may be reduced in great measure, to the detail of the system, and the difficulty of executing and controlling it. The Collector of Tirhoot with great candour, acknowledges this; and with a diffidence which is highly to his honour, observes, that many evils must inevitably present themselves under the superintendence of men of an ordinary stamp, in the execution of systems adapted to the genius and comprehension of a favoured few.

61. I most certainly agree with him, that systems of management should be adapted to ordinary capacities; and so far an objection lies against a plan which requires a considerable degree of knowledge, and great exertions; but on the other hand, when the object of the system is considered, the establishing the proprietors of the soil in the management of their lands and rents; the importance and justice of the consideration ought to weigh against arguments founded on convenience alone, and a trial should at least be made, particularly since we find it practicable, in some instances.

62. The Collector of Circar Sarun reckons the number of zemindars, in twelve pergunnahs of his division, at 353; the Collector of Tirhoot does not specify their number under him. The renters in the districts of Behar and Shahabad must be in a much greater proportion, than the number above stated. The Collectors of these districts do not however object to the plan proposed. Mr. Law has given proofs of his ability to execute it, and Mr. Brooke speaks with a confidence that promises success, the expectation of which, may be reasonably presumed from his past exertions. Why, it may be asked, is the plan deemed practicable and advantageous by them, when so many difficulties occur to the other Collectors of Behar? The difficulties of the execution, can only be in proportion to the detail; and, as far as I can judge, this must be greater in Bahar and Shahabad, than in Tirhoot and Sarun.

63. Upon the whole, I do not see sufficient objections to supersede the first proposition; which is the foundation of all the rest. Two points are necessary to be attended to:—

First.—That the instructions for the execution be more detailed and calculated to point out, for the information of the Collectors, the mode by which the present difficulties, as far as we can judge of them, may be removed.

Secondly.—That the settlement with the proprietors be progressively and partially formed; so that knowledge and experience may be gradually acquired, and the difficulties in one place be surmounted, before the plan is attempted in another.

64. I have omitted the consideration of some particular queries and local observations made by some of the Collectors. Where these are not answered by the general resolutions; special replies and orders may be communicated.

Resolution 2nd.—That the settlement be made for a period of ten years certain, with a notification that, if approved by the Court of Directors, it will become permanent, and no further alteration take place, at the expiration of the ten years.

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65. Objections to this, are stated by the Collectors of Sarai and Baugle pore : those of the former, have been enumerated and considered.

66. The Collector of Tithoot does not specifically object to the resolution, though he does virtually, by proposing another different in principle; viz. That it be declared, a final settlement will be made at the end of the ten years, according to the assets of the country, at that time. The Collector of Baugle pore assumes other grounds:—the imperfections and abuses which at present exist, in the system of the mofussil collections; that the zemindars and farmers making it a rule to collect in whatever manner their predecessors collected, unless there are stipulations to the contrary, every unjust and destructive custom will become in some degree sanctioned.

67. To this I shall first* reply, admitting, what I believe to be true, that we are not fully informed of all the abuses which are practised by zemindars, farmers, and their officers, in the detail of the collection, or fully prepared to correct in every instance such as we know or presume to exist, by specific regulations; much may however be done, and many rules may be established for remedying existing evils; and if the country has supplied the resources for so long a period, subject, during it, to the great abuses affirmed to exist, it ought to be in a much better condition at the end of ten years, than it is at present; supposing regulations established and enforced, which is certainly practicable; besides, as many of these abuses have arisen from annual settlements, and the necessity which the renters have thereby been under, of resorting to unthrifty expedients for making good their engagements, the cause being removed, the effect may in some degree be expected to cease. * As to Mr. Bathurst's proposition, I agree with the Board of Revenue, in deeming it unnecessary and impolitic; unnecessary, because it will be in the power of Government to adopt such a principle at the expiration of the ten years, if then judged more advisable than the confirmation of the existing settlement; and impolitic; because the previous declaration might tend to discourage industry and improvement.

68. As to the assurance proposed to be made to the proprietors, that if the settlement be approved by the Court of Directors, it will become permanent, and no further alteration take place at the expiration of the ten years, I entertain some doubts of its propriety.

69. The intention of making it, is to give fuller confidence to the proprietors of the soil than a ten years' lease will afford. I am not sure that it will have this effect in any material degree: to those who have subsisted upon annual expedients, a period of ten years is a term nearly equal in estimate to perpetuity. The advantages of the last years' of this period, must depend upon their exertions during the first, and if these are neglected in the outset, few of these zemindars will be in possession of their lands half the prescribed term. Their own security, without the declaration, requires exertions in the beginning of the

70. Towards the close of it, or after some years have elapsed, when they are become sensible of the advantages of a permanent system, and have acquired a confidence in the assurance of Government,

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and the stability of its measures (and experience alone will teach it) then they will be anxious for the confirmation of a system which they find advantageous. They may be particular instances to the contrary; but, generally, I conceive that the natives would receive such a declaration without much confidence in it, referring their belief to time and experience. If it be admitted, that their confidence in public measures and declarations has been shaken by the fluctuation of system, this reasoning will be just.

71. But it may be asked, what positive objections occur to the declaration? In my opinion, the following:

72. That we cannot answer for the confirmation of it; and if it be not confirmed, the confidence of the natives will be shaken. For if they act upon the declaration, it must be under a conviction that it is well founded; and if this conviction be afterwards done away, they will suspect all assurances. It is true that nothing certain is promised, but those who rely upon the certainty of the notification, will, if they are disappointed, conclude that it was meant to deceive them. With others, who are not stimulated by it, the declaration is of no importance.

72. But it may be further asked, what reason have I to suppose it will not be confirmed? My answer to this is, that whatever confidence we ourselves have in the propriety of the measures which we mean to adopt, we cannot pronounce absolutely upon their success, ~~without experience~~; and before we recommend the perpetual confirmation of a general measure of so much importance, we ought to have that experience. I am not sure that the plan will be executed with such ability, as to justify a recommendation of its confirmation in perpetuity:—of this, we can only judge, when we have seen the progress and conclusion of the settlement. This argument holds good, whether the effect of the declaration be greater or less than I suppose, and the letters of the Collectors of Sarun and Tirhoot prove the propriety of it, as well as that of the Acting Collector of Baugleapore, upon different principles.

Resolution 3rd.—That the jumma, which each zemindar is to pay, be fixed by the Collector on fair and equitable principles, with the reserve of the approbation of the Board of Revenue, to whom the Collector is to report the grounds of his decision on the jumma, according to the best accounts which he can procure of the value of the lands, without a measurement of them. That if he should deem it eligible, he may call upon the zemindars to deliver in proposals for renting their lands, but that this judgment is in the first instance, to determine the amount.

75. The objections to this resolution, as made by the Collector of Sarun, are included in those which have been discussed. The Collector of Tirhoot urges the necessity and difficulty of investigating the motnasil accounts: and those of the Acting Collector of Baugleapore apply more immediately to the Muscoory Talooks, which I think with him, should be continued under the jurisdiction of the zemindars.

74. With respect to the Huzzoory mehals of Baugleapore, the Acting Collector observes that, with such information as stands recorded in the Cutcherry, joined with experience and local knowledge, the jumma may be fixed, with sufficient exactness: and the Collector of Tirhoot, in stating the mode of fixing the jumma at present, gives a

rule for his own conduct, viz.—The jumma of each village is taken for four years, or sometimes more, and the prospect of the current year's produce considered, when the aumil and the ~~proprietor~~, or proprietor, agree to the medium jumma. . . .

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75. This last seems a very fair rule; but how the information pointed out can be obtained, without some examination of the putwarries' accounts, and without the discrimination mentioned by Mr. Bathurst, I am at a loss to conjecture.

76. The objections to this rule, will, in a great measure be obviated, if time be allowed the Collectors for finishing the task prescribed in it; and this must be done.

77. The Board should, however, determine what is meant by fair and equitable principles; and I would accordingly propose the following definition :

78. That the average produce of the land for common years, say of three or four, be assumed as the basis of the settlement; and that from this a deduction be made, equal to the malikana and kurtcha. The Collectors must of course take care, that the produce be duly ascertained. In any case of great uncertainty, they may be authorized to measure the lands; but this should only be done on the grounds of particular necessity, and a report be made to the Board of Revenue, whenever it is undertaken. There is some difference between this proposition, and that for the settlement of Bengal. The prevailing system in Behar allows the investigation of the mofussil accounts in that province, with more facility than in Bengal, where they cannot be procured, without much labour, expense, and delay.

Resolution 4th.—That the gunges, bazaars, hauts, and other sayer collections, be not included in any settlement with any zemindar; but that for the present they remain under the exclusive jurisdiction of an officer appointed by the Collector, who is to propose such regulations as he may think best calculated for regulating and collecting the duties.

79. Amongst the objections urged to this proposition, I find one only stated against it, as an invasion of the zemindary rights; and this is very pointedly made by the Acting Collector of Baugleypore, who observes that, on asking the sentiments of a zemindar upon the separation proposed, he replied with sullen emphasis, "that Government if it pleased, might take from him his whole zemindary."

80. If the same objection existed in the other parts of Behar, I conclude it would have been stated. The reason why it is not, may possibly be this, that the system of management adopted in Behar for so many years, having been calculated to destroy all ideas of right in the proprietors of the soil, beyond their admitted claims to a title of their proprietary rights, they consider all, besides this, at the discretion of Government; whereas in Baugleypore, the management has partaken more of the nature of that established in Bengal, and the zemindars will urge their claims with a confidence proportioned to it.

81. If this were not the case, I should conclude that the principle recommended, ought to be extended to the gunges and sayer held and collected by the proprietors and tenants of the altumgha and jaghire lands; for, as far as right is concerned, I see no reason why that of the zemindars should be invaded, whilst men of another description are left unmolested; nor if public utility only be consulted, why the inconveniences resulting from variable rates in one instance, and the number

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of managers, should not operate equally to prove the necessity of a reform in another, and the propriety of undertaking it.

82. In Bengal, I conceive most of the zemindars would argue in the manner pointed out by the Acting Collector of Bauglepore; nor do I think the observation of the Board of Revenue a sufficient reply to it. That, considering the actual practice of the Government they were subject to, long before the administration of their present rulers, the adoption of the settlement would leave them no ground of complaint; and that in general, they would agree to relinquish the sayer collections, to obtain a permanent assessment of their lands, is a doubtful opinion—they ought and must submit, but that the submission would be voluntary cannot be affirmed; but a Government should consider what is right in itself, and not merely to be influenced by the opinions of its subjects.

83. In the propositions for the settlement of Bengal, I extended the regulations regarding the gunges as far as I could, without a declared violation of proprietary right; but the arguments against the measure in Bengal, are much stronger than in Behar, to which the present discussion applies; and I shall hereafter state them.

84. The distribution of property in the Behar province, obviates an objection, which, from a different state of things, would occur to the measure in Bengal.

85. Admitting therefore, for the present, that the zemindars do not in that province, contend for the right of possession with respect to the gunges, the question goes to the propriety of the measure, and to the extent in which it shall be carried into execution.

86. To the separation of the gunges from the zemindary jurisdiction, I find no objection urged; and the propriety of it, with an exception of the Acting Collector of Bauglepore, is admitted by the other Collectors of Behar; but the Collector of Sarun objects to the separation of the haut, bazar, and petty sayer duties; and the Collector of Tirhoot, who adds the bazaars to the gunges, excludes a number of articles, commonly estimated in the sayer, in all eleven, because they are included by the putwarries of each village in the same accounts with the mehal, or land-tax, and considered by them as attached to it, and their separation would bring on endless disputes, and multiply inconveniences instead of diminishing them.

87. If these articles be examined, although they may be denominated sayer, many of them will be found very different from customhouse duties, in which sense the term is often understood; indeed, I have always conceived the sayer to mean articles of revenue distinct from the land-tax. Thus, the rent or revenue levied from fisheries, for a right of grazing on cocoa or palm trees, or orchards, and some others, cannot be considered in the native customhouse duties, but much more so as rents.

88. There is a distinction between hauts and bazaars; the former, are markets held on certain days only, and resorted to by petty vendors and traders: they are often established in open plains, where a flag is erected on the day and at the place of purchase and sale.

89. Bazaars are daily markets, though, on particular days, it is not unusual to have them in a haut, where a number of petty vendors, besides the established shopkeepers, frequent them.

90. In gunges, the chief commodities sold are grain and necessaries of life, and generally wholesale. They often however include

bazaars and hauts, where the articles are sold in full, and in greater variety; and this in towns is commonly the case.

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91. Independent of the question of right, I am of opinion that neither the collections on account of the sayer generally, nor the hauts should remain under the charge of the Collectors; and that such a measure, would multiply labour and expense, without producing any adequate convenience. With respect to the bazaars, the same objections occur in a degree, unless they are of considerable importance; but these, as well as the gunges may, for the purpose of regulation, be placed under their authority.

92. Before a final determination is made upon the general question, whether the gunges, bazaars, sayer and hauts, should be separated from the jurisdictions of the zemindars, I would propose some queries to the Collectors, as to rights. In the meantime the settlement may be made, with the proprietors of the soil, agreeable to the terms of the second resolution, in order to afford the Collectors due means of obtaining more particular information into the nature of the sayer generally; or the gunges and bazaars only, may be excluded, and the hauts and sayer be included in the zemindary assessment, under a claim binding the proprietors to submit to such regulations and limitations regarding them, as may be hereafter determined upon. With the information required, before us, we can then determine, whether abuses in the sayer collections are such as cannot be remedied without a declared violation of proprietary right supposing it to exist; and whether they are of such importance to the welfare of the community as to justify an infringement of that right, at a period when we profess to confirm and strengthen the rights of the zemindars.

93. There is also a specific case with respect to gunges and bazaars, which merits attention; that is, were a proprietor, not the zemindar, has purchased them, and holds them and no other land. To dispossess him, would be esteemed a very great hardship, since, in other words, it is to take away his whole property from him; and this, in Bengal would excite much clamour and discontent in the proprietors; nor do I see, in this case, how justice can be done to the proprietor, without an invasion of system, that is, by the Government paying him an equivalent for his property and profits, instead of demanding the revenue from him.

94. With respect to Ramghur, the regulation must be special; and I shall state what I have to say upon that district separately.

Resolution 5th.—That the jumma of each zemindary being assessed, the amount thereof shall be apportioned upon the different villages in it, if possible, previous to the conclusion of the sudder jumma, either by the zemindar, who is to be required to make the distribution, or Collector; or, subsequent thereto, under a clause binding each zemindar to deliver in an account of the assessment on the villages apportioned to the sudder jumma, within three months from the signature of his caboolet; and that it be notified to the zemindars, that a portion of their estates will be sequestered, and sold, to make good any deficiency of the revenue paid by them; and if the Government should think proper to alienate the land sold at the amount of the assessment, as delivered by them, they shall not receive any remission, on account of the inaccuracy of their statement.

95. No objection is made to the principle of this resolution; but.

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the Collector of Sahibganj states various reasons why the distribution of the village assessment ought to be performed by the Collector, and not by the zemindar. They may all be reduced to this; that with a view to defraud the Government, or individuals, the proprietors or possessors of villages will rate them unequally.

96. The different cases which he states are possible; but intentional fraud, when proved, may be punished legally by fine and damages. He supposes a zemindar to have mortgaged a certain number of his villages, and that to prevent the mortgagee obtaining possession, he will overvalue the produce, as the possession of the land will entail an annual loss upon the mortgagee, he will renounce his claim rather than prosecute it. He reverses the case, by supposing the mortgagee in possession; but this can only be possible, where the mortgagee is a principal zemindar possessing many other villages.

97. A general regulation may be formed to correct this practice; but I would leave it to the Collectors to distribute the assessment, or demand from the zemindars the distribution, as he may think proper, adopting, in the latter case, such corrections as from information he may be enabled to make.

98. The term of three months I consider too short for preparing this record, in whatever manner it be done, and would extend it at least to the first year of the lease.

Resolution 6th.—That if there are villages, of which there are no proprietors, the settlement of them be made with a farmer, for the term of ten years.

99. Upon this resolution, the following queries have been made:—

1. The Collector of Behar requires information, whether the farmer's son or heir is to succeed to the lease.—2. The Collector of Shahabad states the following questions:—

First. Whether villages, of which there are no proprietors, shall all be let out to one farmer, or in different lots, to different teekadars. Secondly, whether the farmers or teekadars of such villages are to receive a similar assurance to that given to zemindars, of a Mokurrery at the end of ten years or not.

100. The decision of the first query should be left open, I think, to the discretion of Government. Where the heirs are capable, I see no objection to confirming them in possession, during the remainder of the lease, if they are willing to undertake it: where they are minors, or females, or where the succession to the property of the deceased farmer is disputed by many, the remainder of the lease may be better disposed of. In a contingency of this nature, the convention ought to be reciprocal between the parties concerned in it. To the queries proposed by the Collector of Shahabad, I think the following answer should be given:—

101. That the villages be not all made over to one farmer, but disposed of in lease to several, according to their value and situation, and the character and responsibility of the farmer.

102. To the second, that a promise of Mokurrery at the end of the lease be not made, for the reasons which I have assigned under the former resolution, as well as on the suggestion of the Board of Revenue.

103. It is unnecessary to repeat the arguments of the Collector of Baugleypore, which have been before noticed and replied to.

Resolution 7th.—That the sudder kistbundy be so regulated, as to afford the zemindars all possible convenience in the dis-

charge of their rents, with a due regard to the security of Government; and that, the Collector report whether any and what inconvenience would ensue, from extending the period of the sudder kistbundy to two months instead of one. Mr Shore's Minute, 18th Sept. 1789.

104. I shall quote the observation of the Board of Revenue, on the remark made by the Collector of Behar on this resolution: that it appears to apply only to the first part of the resolution, the regulation of the sudder kistbundy, according to the convenience of the renters.

105. I am decidedly of opinion, that the kistbundy ought to be monthly; and that the reasons stated against the extension of it, are solid; the alteration would be attended with risk, which prudence ought to avoid.

Resolution 8th.—That, as the number of persons paying revenue immediately to Government, may, in consequence of forming a settlement with the zemindars, be greatly increased, the Collector report if it will be necessary and advisable to appoint Tahsildars to receive the revenue, from a certain number of the land-holders; and whether any and what additional expense will be required on this account.

106. My remarks upon this have been already detailed. With respect to the expense, I see no reason to apprehend that the establishment of Tahsildars, will diminish the resources either in Shahabad or Behar. In the districts of Tirhoot and Sarun, where the increase of charges are stated enormously high, we shall be better enabled to judge, when some progress is made in the settlement, as this will be progressive; the expense will of course keep with it.

Resolution 10th.—That unless any objections, arising from the insufficiency of the number of sicca Rupees in circulation, should occur, all engagements between Government and the zemindars, talookdars, and farmers, be made in sicca Rupees, and that no other species of rupees be received in payment of the revenues; and, if any such objections should occur, that the Collectors be required to detail them, and to state their opinion with as much accuracy as they may be able, as to the additional number of sicca Rupees which it would be necessary to introduce into the circulation of their respective districts, to enable the zemindars, talookdars, and farmers, to pay their revenues in that specie.

107. The stated insufficiency of the sicca Rupees in circulation, is an insuperable obstacle to the immediate declaration of this specie alone, being the legal tender of payment; yet the Collectors of Shahabad and Behar do not urge this objection.

108. The information given in the last part of this proposition, is not so ample as I could wish: indeed, it may be presumed of difficult attainment. The following is all that I can collect upon it:

109. In Tirhoot, the Sonaut Rupees with respect to sicca are stated in the proportion of two to one.

110. In Purneah, the sicca Rupees are said to make no part of the actual circulation, and never amount to a considerable quantity: that, to carry the resolution into effect, the currency must be changed, and a number of sicca Rupees, equal to the whole circulation, be introduced. This is estimated at twenty lacks of rupees. In Circar Sarun the quantity of siccas required for the circulation, is stated at one year's produce.

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111. The objections to the resolution, and the grounds on which they stand, are as follows:—

That the ryots pay, what they receive for the produce of their goods, which are not siccas; the zemindars, what they collect from them by impelling the zemindars to pay siccas. The compulsion extends through the under-renters to the ryots, upon whom the weight to the shroffage ultimately falls.

112. The resolution would afford an opportunity for the greatest impositions upon the ryots.

113. But although there are objections to compelling the zemindars and renters to make good their payments in sicca Rupees, I agree with the Board of Revenue, in the propriety of the resolution,—

That all engagements between Government and the zemindars and talookdars should be in sicca Rupees; and that further, a clause should be inserted, obliging them to pay the same species of rupees to the Collectors, as they receive from their under-tenants.

114. This clause has a reference to the future regulation of the coinage, when, in consequence of the proposed coinage, sicca Rupees became more in quantity. The zemindars and talookdars, without the clause, may protract the progress of the coinage, by an intermediate exchange of the sorts which they received for the sicca species.

115. I agree with the Board of Revenue in the propriety of establishing printed forms of Pottahs, as suggested by the Collector of Behar; but they cannot, I think, be prepared in time, for the new settlement. I wish also to know, if the proposition is meant to extend to the Pottahs given by the zemindars to their under-tenants.

116. The Collector of Shahabad states also an important query—whether, after the conclusion of the settlement, the zemindars are to be allowed to borrow money, on the credit of their estates; or to dispose, by sale or otherwise, of such estates or any parts thereof, registering such sales or transfers in the Collector's Cutcherry, for the purpose of ascertaining from whom the revenue of Government is demandable.

117. The Collector of Behar, in an address to the Board of Revenue, of the 13th July 1788, which was submitted to the decision of this Board, proposed an alteration of the 53rd and 56th Articles of the Revenue Regulations, the former of which, prohibits the conferring of any grants of lands, or authorizing any alienations, sale, mortgage, or other transfer of landed property, without the express sanction of the Board of Revenue; and the latter, prohibits the sale of lands belonging to any zemindar or other proprietor, without the previous and express sanction of the Board of Revenue, which could not be given, without that of the Supreme Board.

118. I have always proceeded with caution, in recommending alteration of the public regulations. The restriction conveyed in the 53rd Article existed long before the date of the regulations referred to, and was suggested originally, I believe, with a view to prevent collusive transfers, and particularly to guard against the influence of the public officers over the zemindars.

119. As it now stands with respect to Behar, considering the great distance of that province from the seat of Government, it must operate virtually to the prohibition of all transfers, to the depreciation of real property, and the evident inconvenience and distress of the proprietors in many cases.

120. I would therefore propose the revocation of the 53rd Regula-

tion with respect to Behar, and that the question, of the Collector of Shahabad should be answered in the affirmative. A new regulation must of course be substituted in lieu of that annulled, with the necessary cautions and provisions. It is not absolutely necessary that it should form a part of the present instructions. The notification of the permission will be at present sufficient for the renters.

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121. With respect to the 56th Regulation, it cannot be rescinded, without a deviation, from the orders of the Court of Directors; nor would I, independent of this recommend it. The power of distraining, may be delegated to the Collectors; this, will be sufficient for them, and the sale be postponed, for the orders of the Supreme Board as at present

122. The resolutions of this Board, on the 13th July, in reply to the query stated by the Collector of Shahabad in the affirmative, whether the settlement is to be made with Rajah Bickermajeet Sing for his own zemindary, uniting his malikana villages to the khalsa lands, as before the allowance of malikana took place.

123. But the same resolutions direct, that no settlement be made with him, until he shall have discharged the balances due from him, and the claims upon his malikana lands. It becomes a question, therefore, in case the Rajah should be unable to make good his arrears, whether the lease of his own zemindary shall be granted for the period of ten years, as this would exclude him from the possession during that time. I think it would be more equitable to limit the period of the leases in this instance, to three years, by which time, the objects of this arrangement may be completed, and the Rajah be then restored.

124. In all cases where the zemindars have resigned the management of their lands, retaining possession of the malikana or tithe, it should, I think, be established as a general rule, that the whole be re-annexed, and that they be required to enter into engagements for the whole zemindary, including the malikana. The terms of the lease will, in this case, be regulated by the definition of the terms of the third resolution; if they decline, the settlement should be made with others, and the zemindar receive his malikana in money.

125. All grants of malikana confirmed by the Supreme authority, are of course to be excepted from this rule, and should be reported; and we must establish provisions for cases in which the malikana, after authorized separation, may have been mortgaged or sold.

RAMGHUR.

126. I have separated the consideration of Ramghur from the other parts of Behar, as the circumstances of it, are in some respects peculiar to it.

127. It does not appear that the Collector makes any general objections to the proposed plan of settlement; but he states some queries and remarks relating to particular districts, which are now to be considered.

128. Curriekdeah and Chakye:—The questions regarding these pergunnahs are two.

Whether the objections made by the Collector to committing these districts to the charge of the zemindars are to be deemed valid, or not.

Whether Mokurrery Pottahs, which have been granted in these districts by former Collectors, are to be held valid; if so, and it should be decided that the zemindars are to have charge of their lands, from what funds are they to keep up an establishment for the collection of

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their revenues and Police of their country, as they will have no right to collect more than the amount of those Pottahs.

129. The state of these pergunnahs, is thus described; That they are held by a number of talookdars and gnatwars, all of whom have separate Pottahs. The revenue which they now pay has continued so long without alteration, that each man considers his land held at a Mokurrery tenure. The Pottahs have continued from year to year.

130. He gives his firm opinion, that the only way to preserve these two places, in their present quiet state, which is of such great consequence to the low countries, is to confirm the Mokurrery Pottahs. That the Rajah Currickdeah is ignorant, incapable of business, involved in his circumstances, and has no man to manage for him. That the zemindars of Chakye declined holding their lands some years ago; that the two brother zemindars are, at variance with each other; and that the talookdars and gnatwars, if the zemindars were restored, would fly the country from their oppressions.

131. From this description, it would seem that the object of a permanent settlement with the actual proprietors of the soil, has been already accomplished in the two districts; yet it also appears, by the account settlement, that a small increase was levied upon them last year, and the Collector himself, proposed an addition of 10 per cent. in opposition to the idea of a Mokurrery tenure.

132. The Collector, upon a presumption that the zemindars of these districts, will not be reinstated in the possession of their lands, proposes that the Nankar villages should be appropriated, as at present, to the maintenance of the Currickdeah Rajah, which in that case, would be proper; and further, that the allowance now made to the Chakye zemindars, by the Company, may be struck off, and the Mokurrers be obliged to pay their malikana in lieu thereof, which they can very well afford to do.

133. To this last proposition, there is an objection on the face of it, that it is an enhancement of rents already fixed: before it is adopted, the Collector should be called upon to reply to this objection, and if such a measure would not be considered by the puttahdars as an infringement of the rights confirmed to them by Government.

PALAMOW.

134. The settlement of this district is now made in the name of the young Rajah, but the whole responsibility rests with his relations and Dewau Sheopershaud Sing. The question regarding it is, whether the Rajah's name should be left out of the engagements for ten years. The Collector recommends the confirmation of the present mode.

135. The Board will observe, that it is rather a deviation in form than in principle, from the resolution excluding minor and female zemindars. In all proceedings regarding the Ramghur districts, caution should be observed; and I would recommend the confirmation of the present system. The manager, unless peculiar objections occur to the measure, should be directed to execute the prescriptions on the fifth resolution for the distribution of the sudder assessment.

NAGPORE.

135. For the reasons and explanations assigned by the Collector, in his letter of June the 20th, 1789, I concur in opinion with him, that the regulations should not extend to this district.

136. To save the trouble of reference, I subjoin a quotation from the letter:—

"The amount received from this pergunnah, being more in the nature of a tribute, than a revenue proportion to the produce of the soil, the apportioning the present jumma on the village, will be attended with disadvantage to the Company, in case any of them should be hereafter sold at the assessed rate for a balance, because it is well known the country yields more than is paid by the Rajah, consequently his villages must be much underrated, to bring them within the sum he now pays. I am apprehensive the extending these regulations to this district, will be attended with very bad consequences; and that it will be better if continued on the footing it now is. For the people, who are jealous and uncivilized, may suppose the taking an account of their villages, and sending a person to collect the sayer duties, is a prelude to some more serious innovations; and may therefore be induced to make a resistance in the first instance, by which a very heavy expense may be incurred, but no advantage reaped."

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137. The explanation given by the Collector of the sayer duties, deserves attention; he recommends that they be made independent of the zemindar, as it will be of great ease to the merchants.

138. For the collection of these duties he encloses a plan, the principle of which is, that the sayer duties be only levied upon the first sale of the goods, observing upon it, that the amount of them will fall off considerably at first, but that this will be amply made up, when the trade is set free from the various impositions and impediments to which it is now subject.

139. Upon a supposition that this plan be not adopted, he recommends that a darogah be appointed to remain at Chitra, and Naibs to each pergunnah, who will establish chokies at the several ghauts, and collect on the goods, agreeable to the present rate, on their entering the country; with this difference only, that goods having paid duty at one ghaut, shall not be subject to any other demand in the districts under him; he further observes, that there are scarcely any established gunges in the country, notwithstanding its great extent; but three articles of the proposed regulations have an immediate reference to the duties collected at the gunges on the sale of goods.

140. From this explanation it clearly appears, that a great part of the sayer is in fact a rhadary duty, collected upon goods passing and repassing, which, by the public regulations, ought long ago to have ceased. The situation of Ramghur may perhaps have prevented the introduction of them there.

141. Considering this, and that the Company have thought proper to abolish all provincial duties, there cannot, I think, exist a doubt of the propriety of ordering the abolition of all such as fall within this description, and that of course, all chokies, as far as they are established for the purpose of collecting duties, should be withdrawn from the ghauts. Nothing seems more likely to contribute to the improvement of Ramghur than to frustrate the intercourse between that district and others, whether belonging to the Company or not. The abolition of the duties will of course occasion a diminution of the public revenue; but the object is of sufficient importance to warrant it. Ramghur, from its situation, and the nature of the soil, rocky and unprofitable, can never be brought into a more populous or cultivated state, unless great encouragement to new inhabitants be held out; great part of the district is mountainous, and overrun with impenetrable woods.

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142. If the Board concur with me in this determination, the question is then reduced to the collection of duties on the sales of goods at the gunges, bazaars, and ghauts; and the fourth resolution, with the subsidiary explanations and queries, may be applied to the districts comprising the Collectorship of Ramghur.

143. The objections stated to the declaration of the sicca Rupees, as the only legal tenders, are sufficient to prevent the publication of it; and although the Collector rather recommends the protraction of the kists to two months, as a relief to the zemindars, I do not think the general rule should be modified to this particular instance.

144. The entire rental of the districts under the Ramghur Collectorship, which are regulated, according to the Behar year, amounts to Sa. Rs. 89,220. 10. 6. 2 only; and, exclusive of the districts already adverted to, there are two only remaining, Ramghur and Kendy. The resolutions regarding this district, if the observations which I have made should be approved, must be special; and I think it must become an exception to the general plan proposed for Behar.

145. I do not observe, in the correspondence of the Collector, any specific rules for the security of the ryots. I well know the difficulty of making them, but some must be established. The great point required is, to determine what is and what is not oppression, that justice may be impartially administered, according to fixed rules. In Behar the variations in the demands upon the ryots, are not so great as in Bengal; the system of dividing the produce affords a clear and definite rule, whenever that prevails; and the regulations need not be so minute, as those which I proposed for Bengal.

146. I have taken the liberty to prepare, for the consideration and determination of the Board, the propositions which result from the preceding considerations, in the form of resolutions, together with the draft of a letter to the Board of Revenue upon the subject of the settlement. This mode will facilitate decision, which should be made with as little delay as possible, as the Fussilly year is nearly expired: but delay is of small comparative importance to the propriety of the resolutions. I have neither noticed Midnapore nor the Salt Districts; but shall lose no time in submitting to the Board my sentiments upon them.

147. It will however be proper to mention in this place, a proposition of the Collector of Tirhoot, for resuming the grant of dustoorat to the Rajah of that district, and for making him an allowance of 12,000 rupees annually, in compensation for this resumption. The dustoorat, as the Collector informs us, was originally granted by Ali-verdi Khan, was subsequently confirmed by Cossim Ali; was resumed by this Government in 1178, and again restored in 1185;—during the resumption, for seven years, an allowance of 12,000 rupees was given to the Raja in lieu of the dustoorat; and I find by the public accounts, that the annual collections were from 12,900 to 14,500 rupees. The dustoorat comprehends a variety of articles, of which the following is an enumeration, for the Fussilly year 1187, taken from an account obtained by me at Patna, from the Rajah.

1. Sudderee	...	...	...	...	4,620
2. Erk Annee	...	...	...	...	14,152
3. Pergunnatee	...	...	...	...	4,000
4. Dustoor Mohurer	...	...	...	...	750
5. Dustoor Mokuddum	4,168

6. Malikana	10,066
7. Dustoors Tufkao	1,507
8. Mokurrery	5,059
9. Serf	4,294

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Total without fractions—Rs. 48,628

If Mr. Bathurst's proposal for resuming this allowance be approved, the Company will gain the difference between the above sum, and the allowance which may be granted to him in compensation. From the great disproportion between the actual amount of the dustoorat, and that collected under this head, when it was resumed by Government, I am inclined to believe that many additional articles have been annexed to it. Those stated are, I understood, collected indiscriminately from all the pergunnahs under the Rajah's jurisdiction, and even from the jaghiredars: whether they are oppressive, or not, can only be determined, by knowing the amount of the entire assessment upon those who pay them. The terms of the grant, as far as they relate to the question of resumption, are, "on condition of discharging the revenue and supporting the interest of Government." The Collector thus interprets the original, and properly, I think; and is of opinion that the terms are conditional, and afford a ground for resuming the dustoorat, and granting a compensation in lieu thereof. But the terms are, I think, too general, to authorize this conclusion. Though I strongly object to the principle and nature of such grants; yet considering the mode in which that in question, as being made, and subsequently confirmed, as well as the increase levied in the last fourteen years from Tirhoot, stated by the Collector at 86,867 rupees, I have since doubts of the propriety of adopting the proposition for the resumption of the dustoorat,—the malikana forms a part of it. I would, in the first instance, propose obtaining further information upon this subject; and have accordingly formed resolutions for the purpose, which will explain, without repeating them here, the nature of the information required.

148. Some of the proposed resolutions have been suggested by the letters from the Collectors, the subject of which is not particularly adverted to in this minute. The tendency of them will be obvious without a particular explanation; and I have annexed such of the Bengal propositions, as appeared to me applicable.

149. In discussing general regulations, of importance to the welfare of the community, and the interests of the Company, I think it a duty to state all the material objections which occur, that I may neither be deceived myself, nor mislead the judgment of those who depend upon me for information. By this mode, the merit of new plans may be fairly estimated; many difficulties, by being foreseen, are obviated; and the principles of acting, being avowed and displayed, the errors or advantages flowing from them may be discriminated, and success or failure be traced to the principles themselves, or in the conduct of the system established.

150. That objections still exist to the proposed plan of settlement, is as evident, as that none could be adopted free from objec-

Mr. Shore's
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tions. They are, however, such as may be overcome, by a due exertion of diligence and understanding.

151. These reasons, will apologize to the Board for a detail which, to them, in many instances, may be deemed superfluous. I may further add, it is calculated to afford the Court of Directors that information which they have required.

(Signed) JOHN SHORE.

18th September 1789.

PROPOSED RESOLUTIONS.

Proposed Resolutions.

The Governor-General in Council, having taken into mature consideration, the address of the Board of Revenue accompanying the replies of the Collector of Behar to the requisitions of the 20th May last, now recorded, together with the Minute of Mr. Shore upon this subject, proceeds to pass his final determination upon the settlement of the Behar district for a period of ten years, to commence with the ensuing Fussily year 1197.

The Resolutions of the 20th May last, containing the plan of settlement, the Board will consider them in the form then recorded, and revoke, confirm, or alter them, with such additions and amendments as are suggested by the observations upon them, now under consideration.

Resolved therefore as follows :

That the first Resolution be confirmed, with the following addition and explanations :

First.—That if from want of sufficient materials or information, or on account of other impediments, the Collectors of Behar should not be able to complete the settlement of all the districts under their charge, agreeable to the prescribed plan, within the period of the Fussily year 1197, the settlement of the districts wherein it cannot be adopted, be made for one year only, according to the principles laid down in the existing regulations of the 25th April 1788.

Second.—That in the execution of the fundamental resolution, the Collectors proceed with due caution and information, it being expected of them that they be able to furnish, when called upon, clear and satisfactory explanations upon their proceedings, particularly in the article of the amount of the jumma.

Third.—That where more proprietors than one possess an undivided estate, the settlement be made with them jointly, and they be left to determine the mode of management amongst themselves, with an option, in case of disagreement, to obtain a division of their lands at their own expense, and a proportional allotment of the revenue assessed thereon ; the determinations of the majority of the proprietors, or of the majority of those present, in case the absence of any, to be binding on the remainder, as to the choice of a manager.

Fourth.—That where a portion of land stands in the joint names of several proprietors, or of one for many, but each proprietor has his separate share in his own possession and management, or in that of an agent for him, the settlement be made for each share, with the person

in possession, and his lands be held exclusively responsible for the revenue assessed upon it. Proposed Re.
solutions.

Fifth.—In case of mortgages, if the mortgagee has obtained possession of the land, the settlement is to be made with him, and the proprietor to be declared entitled to succeed to his engagements on recovering possession, either by discharge of his obligation, or by the decision of a Court of Justice. If the mortgagee has not possession, the settlement is to be made with the proprietor in possession, and the mortgagee in like manner succeed to the lease, in case of possession being subsequently adjudged to him.

Sixth.—If after due enquiries, and a reference to the mofussil records, the proprietors of any lands cannot be ascertained, the lands *pro tempore* to be held khas; and the same mode is to be adopted with regard to absentees. In both cases, an advertisement to be issued, requiring the proprietors or absentees to attend within a period of six months; and if they should not be forthcoming at the expiration of that period, a settlement to be made with a farmer for ten years, allowing a preference to the zemindar nearest in situation, on his acquiescence to the jumma, and terms prescribed by the Collector.

Seventh.—That where the property of the lands is disputed, the settlement be made with the proprietor in possession, under an express declaration, that he is nevertheless liable to the claims upon the estate, which is transferable to any other to whom the property may be subsequently adjudged. If any case should occur, where none of the claimants shall have been previously in possession, they are to be allowed to appoint a manager, until their claims shall have been determined in the Dewanny Adaulut; but if they should not agree to a manager, that the lands be held khas, and the surplus produce, after discharging the revenue, be kept in deposit until the right of property be adjudged.

Eighth.—That where disputes exists concerning the boundaries of lands, they be left to be adjusted in the Dewanny Adaulut, and the settlement be made in the meantime, for the lands in possession of the disputing parties respectively.

Ninth.—That if any petty zemindars be desirous of continuing to pay their revenues through a principal zemindar, as at present, in preference to the Collector, or Tahsildar on his part, they be permitted to do so, and the settlement for their lands is to be made accordingly with such principal zemindar; but that in all such cases, a written declaration must be taken from the petty zemindars, setting forth their request, with the reasons thereof; and the Collectors are to be particularly enjoined to be satisfied that such declarations are voluntary.

Ninth.—That it be declared optional with all proprietors to engage or not for the revenue of their lands; and that, in the event of their declining, from objections to the amount of the jumma, the Collectors be directed to hold the lands khas, reporting the circumstance to the Board of Revenue, with the grounds on which they have fixed the amount of the jumma, that the Board may confirm the sum, or direct such further inquiry into the objections of the zemindars, as they may think proper. In the event of the jumma being confirmed, the Collectors are to require the zemindars to enter into engagements for it, and, upon their declining, are to let the lands in farm for the period of ten years.

SPECIAL, FOR BAUGLEPORE.

Proposed Resolutions.

That the settlement be not made with the Muskoory Talookdars of Bauglepoore, described by the Collector to be situated within the jurisdiction of the zemindars and paying their rents to them, but with the zemindars of such districts, as heretofore.

The settlement having been concluded with the zemindar, he shall be required to enter into engagements with talookdars situated within his zemindary, and paying their rents to him, for the same period as his own lease, not liable to any increase or decrease during the term of it. And the zemindar is to be required to deliver, within three months after the conclusion of his own settlement, to the Collector, a record of the settlement entered into between him and the talookdars, specifying their names, their talooks, and the jumma payable by each.

In order to prevent undue exactions upon the talookdars in the predicament described, the following rules are to be attended to:—

That no zemindar be authorized to demand any increase from the talookdars under his jurisdiction, upon the jumma of the elapsed year 1196, although he should himself be subject to the payment of an increase in the jumma of the present year, except upon proof to the Collector that he is entitled so to do, either by the special custom of his district, or by the conditions under which the talookdar holds his tenure, or that the talookdar, by receiving abatements from his jumma, has subjected himself to a demand for the increase, and that the lands are capable of affording it.

If in any instance, it be proved that a zemindar exacts more from a talookdar than he has a right to do by the terms of the settlement between them, or should be guilty of oppression towards him, the talook shall be separated from his jurisdiction, and the rents thereof in future be paid to the officers of Government.

PURNEAH, SPECIAL.

That, although the preceding resolutions must be understood as extending to Purneah, Tirhoot, and Shawabad, the Board, nevertheless, deem it necessary to take notice of some propositions from the Collectors of these districts, in order to prevent any misconstruction of their orders.

First, with regard to Dhnurmpore.—That although the Board are sensible of the inconveniences stated by the Collector, with regard to the management of this district, they cannot depart from the fundamental resolution, so far as to authorize a settlement to be made with farmers instead of with a zemindar.

That, to correct the stated evils as far as possible, the Collector be authorized, in case the proposition should appear to him eligible, to appoint a sezawal at Dhnurmpore, for the general purpose of controlling the conduct of the zemindary agent, and of protecting the ryots against arbitrary demands; and to report all such circumstances relating to their conduct, as may be requisite for his information. The sezawal is not to interfere either in making the settlement, or in collecting it from the mofussil farmers or ryots, or in any matters of Adaulut jurisdiction; but the Collector may, if he should think it proper, empower him to receive the revenues when collected from the zemindars.

dary agents, and to take care that the stipulations of Government are fulfilled previous to the despatch of any part of the rents to the zemindar of Tirhoot. Proposed Resolutions.

With respect to revenue complaints, the sezawal may be authorized to hear them, and decide upon them; and the Collector will prescribe such rules for his conduct, in this respect, as he may deem necessary.

In concluding the settlement with the zemindar, considering the capacity of the district, the Board expect that a provision be made for the charges of the sezawal, without burthening Government with the expense of his salary and establishment.

Ordered.—That the Board of Revenue, having obtained the necessary information, give their opinion on the propriety of separating the district of Dhurrumpore from the Collectorship of Purneah, and of annexing it to that of Tirhoot.

NATPORE AND GORAREE.

Under the declaration for the exclusion of the zemindar, contained in the ninth resolution, and the authority delegated to the Collector in consequence thereof, it appears to the Board that the evils resulting from the influence of the zemindar may be obviated, and corrected, without a formal annihilation of her proprietary rights. Her authority over the districts in question, in consequence of the resolution is entirely to cease.

TIRHOOT, SPECIAL.

On the plan of settlement proposed by the Collector of Tirhoot, the Board deem the following observations necessary for his information.

That, by the general resolutions prescribed for his guidance, a settlement is to be made with Mahdoo Sing, for his milkeent lands only, and with the other zemindars and talookdars for their lands.

That the settlement be made with the Rajah, independent of the dustoorat, the Board reserving their final resolutions upon the Collector's proposition for resuming it, until the receipt of the information now required from him.

First.—The component articles of the dustoorat, and an explanation in what manner the collections on this account are made, and whether any, and what articles have been added to it since the restitution in 1185.

Secondly.—That the Collector give his opinion, whether he deems any of the articles composing it oppressive.

That the Collector be authorized to take into his own charge, the collection of the dustoorat, in those pergunnahs which are not included in the milkeent of Rajah Mahdoo Sing, keeping the amount in deposit; and with respect to the dustoorat in his own milkeent, that the Rajah be authorized to collect it, until a determination upon it to be made, under an obligation to account for the money so collected; if required to do it, and to abide the decision of Government:—that the Collector immediately require from the Rajah, a particular account of his collections on account of dustoorat, during the two last years; and that to enable him to compare and verify the above account when obtained.—Ordered.

That the Accountant of the Revenue Department do furnish the Collector of Tirhoot with copies of the accounts in his office, regarding the dustoorat.

Proposed Resolutions.

Resolved further:—That the Collector of Tirhoot be authorized to resume unauthorized Mokurreries, as well as lands alienated without authority, as far as they are resumable by the general regulation for the Bazeé Zameen lands; and to require from the zemindar, or zemindars of Tirhoot, a proportionable consideration in the amount of their respective assessments, in consequence of such resumptions, which will become a part of the jumma payable by them. With respect to lands farmed to favourites and relations at a reduced jumma, the Collector will equalize the assessment as far as possible; so that the whole may be established upon a general footing of equality. The application of this consideration, will of course affect the terms of the settlement with Mahdoo Sing, as well as with the other proprietors with whom engagements are to be concluded.

SHAHABAD.

That the settlement be made with Rajah Bickermajeet Sing, for his own zemindary, agreeably to the resolutions of the 13th July, after he shall have discharged the balances due from him, and the claims upon the malikana lands:—that if the Rajah should be unable to make good his arrears and the claims upon the malikana, that no settlement be made with the Rajah, but that the lands be let to farm for a period of three years only, including the malikana, or be retained khas, at the discretion of the Collector: in either case the malikana is to be appropriated, agreeably to the resolutions of the above date, in discharge of the claims of Government and creditors upon the Rajah, with a reserve of a proportion thereof for his subsistence.

RAMGHUR.

That, previous to a final decision upon the propositions of the Collector, regarding Chakye and Currickdeah, he be required to give information on the following points:

First.—From what period the Pottahs were granted to the talookdars, gautwars, and tukadars, and by what authority.

Secondly.—As he considers these Pottahs mokurrery, whether the person holding under them would not deem the demand for malikana, proposed to be given to the Chakye zemindars, an infringement of the terms of them.

Thirdly.—Whether all the persons holding these Pottahs are talookdars having a property in the soil, or any of them are farmers; and whether the zemindars, before these Pottahs were granted, had not milkeent lands distinct from the talookdarry lands.

PALAMOW.

That the settlement of this district do continue, as at present, in the name of the Rajah, and under the responsible management of Shoopershah Sing; that it be made for a period of ten years, the manager to be considered, as holding his office only during the pleasure of Government; that is, as long as he shall conduct himself properly, or until the minor Rajah shall be of age to undertake the management himself.

NAGPORE.

That the regulations do not extend to this district, but that the settlement be continued on the present footing, and be extended to a period of ten years.

RAMGAR AND KINDY. 2

Proposed Res-
olutions.

That the settlement be made with the Rajahs of these districts respectively, for a period of ten years. "The jumma in all the above districts, is to continue at its present rate, with an exception of such remissions as may be allowed on account of the resolutions following regarding the sayer.

That the kistbundy be formed, as at present, monthly. The distribution of the kists is left to the Collector, who will of course take due care that the periods of demand are adapted to the seasons of produce.

That the Collector, unless particular objections should occur, which he is to state, do take engagements from the proprietors and renters for sicca Rupees; and that the kistbundy be drawn out in that specie. It is not meant to enforce the payment in this specie. The currency of the district is to be received at its usual batta.

With respect to the sayer.—That all rhadarry duties be abolished, and that the chokeys at the gauts, as far as they are established for the collection of duties be withdrawn. If any of them should be necessary for other purposes, that the persons stationed at them be strictly prohibited collecting any rhadarry duties.

With respect to the Gunges, &c.—That the four general resolutions, with the subsidiary explanation be issued to the Collector for his guidance.

That the above resolutions be communicated to the Collector, in lieu of the ten original resolutions, which, as far as they are not confirmed by the above are to be considered as revoked.

2ND RESOLUTION.

That the first part of this resolution only be confirmed, namely, —"That the settlement be made for a period of ten years certain," and that the remainder be omitted.

3RD RESOLUTION.

That this resolution stand confirmed, and that the Collectors, in carrying it into execution, attend to the modes which have hitherto prevailed, in ascertaining the assets, and fixing the jumma between the petty land-holders and principal zemindar or farmer, adopting in all practicable instances, the following general rule:—That the average product of the land for common years, wherever ascertainable, (assuming three or four for the calculation,) be taken as the basis of the settlement; and that from this, deduction be made equal to the malikana and kurcha, leaving the remainder, the jumma of Government. The Board rely upon the accuracy of the Collectors, in the application of this rule; and they are authorized, in the event of great uncertainty, to measure the land. This uncertainty, however, is to be reported to the Board of Revenue, and the measurement not to be undertaken, but on the clearest grounds of the necessity of it.

That no remission upon the sudder jumma of the year 1196, be confirmed without the special sanction of the Governor-General in Council.

The zemindar to let the lands of his zemindary, under the prescribed restrictions, in what manner he may think proper; but every engagement contracted by him with under-renters, shall be specific as to the amount and conditions; and all sums received by any zemindar or renter, over and above what is specified in the engagements

I Proposed Res-
olutions.

of the persons paying the same, shall be considered as extorted, and be repaid with a penalty of double the amount.

That no person contracting with the zemindar or talookdar, or employed by him in the management of the collections, above the degree of ryots, shall be authorized to take charge thereof, without an aumuldama or written commission signed by the zemindar or talookdar, and copies of all such commissions to be deposited in the Sudder Cutcherry of the Collectorship.

4TH RESOLUTION.

That this resolution, as far as regard gunges, bazaars, and hants held within them be confirmed; but that it be not confirmed, with regards to the hants, or to the sayer generally. With respect to these, a declaration is to be made to the proprietors and renters, that the Government will prescribe such regulations, as they may deem necessary. With respect to the articles which shall hereafter compose the sayer, and the rates of collection upon them, and in the hants, the proprietors and renters are to be bound by such regulation, without claiming any deduction on account of the abolition of any articles of sayer, or reduction of the rates.

That the Collector proceed, with as much expedition as possible, to propose a plan for the regulation of the duties and tolls at the gunges, bazaars, hants, and several articles of the sayer; specifying whether any and what part of them are included in the mehal, and what articles they propose to abolish.

The Board postpone their final resolution on the following point:—whether the gunges, bazaars, hants, and sayer, shall hereafter be made over to the zemindars or not, until the report on this subject required by the Board of Revenue, and the information abovementioned, shall have been received, as well as answers to the following queries, now to be made to the Collectors of Behar:—

First.—Whether, in admitting the rights of the zemindars to a property in the soil, they do not consider the gunges and bazaars as much a part of that property, as any part of the lands in their possession?

Second.—If they do not, to point out the ground of the distinction.

Third.—To report whether the zemindars claim the gunges and bazaars as their property; and whether they make any and what objection to the separation of them.

Fourth.—To report if there are not gunges, bazaars, hants, and sayer, in the lands held by the proprietors of altumghas, and the tenants of jagheers; and whether persons of this description, would object to the separation of the gunges, &c., and the grounds of such objections.

Fifth.—As far as right of property is concerned, to discriminate between the rights of zemindars and those of jagheerdars and altumghadars, in case objections on this ground should arise to the separation of the gunges, &c., from the jurisdiction of the latter.

Sixthly.—Whether the abuses now prevailing in the gunges are of such a nature, as not to be corrected by rules and limitations, without taking them under their own charge?

5TH RESOLUTION.

That this resolution be adopted with the following alterations:—That the distribution being made by the zemindar, it be notified to him, that for any considerable wilful partiality in the distribution of

the sudder assessment, he will be liable to a fine; and if such inequality with respect to mortgaged lands, should be practised either by the mortgagee or the mortgager, with a view to defraud the other, the person suffering, upon proof thereof, shall be entitled to recover damages in the Court of Adawlut, in proportion to the injury sustained.

Proposed Res-
olutions.

Secondly.—That instead of three months, the first year of the lease be allowed for the preparation of the record required, which is to contain the name of the village, and, if possible, the boundaries thereof, the estimated quantity of land in it, distinguished into malguzzaree and lakeraje.

Third.—That to correct inequality in the distribution of the sudder assessment, from the improvement of some villages, and the decline of others, a village record is to be annually delivered, within the three first months of each year.

Fourth.—It is not meant by this distribution, to require from the land-holders the amount of the actual assessment upon each village, or to prevent them requiring from the village-holders a larger sum than the amount of the sudder jumma apportioned thereon, but to obtain a standard, in case of transfer of land by sale or otherwise.

6TH RESOLUTION.

That this resolution be confirmed, with the following additions:—

First.—That in the event of the farmer's death previous to the expiration of his lease, it be at the discretion of Government to continue the farm to his heirs or not; and be also at the option of the heirs to decline the continuance of the farm, during the remainder of the lease. No minor or female, is ever to be allowed to succeed; but it is the intention of Government to confirm the lease to the heir or successor, if a proper person, upon his agreement to take it.

Secondly.—That the villages, if numerous, shall not all be let to one farmer, but to several, according to their value and situation, and the responsibility of the farmer.

7TH RESOLUTION.

That the first part of this resolution, viz. :—“That the sudder kistbundy be so regulated as to afford the zemindars all possible convenience in the discharge of their rents, with a due regard to the security of Government,” be confirmed; and that the kistbundy continue monthly as at present. The distribution of the kistbundy is left to the Collectors, who will of course take due care that the periods of demand are adapted to the seasons of produce.

8TH RESOLUTION.

That Tahsildars be appointed to receive the revenue from a certain number of petty land-holders, when judged advisable by the Collectors, and that their establishment, &c., be paid by Government.

That the Collectors report the extent of the jurisdiction, and their necessary establishment, as their appointment may become requisite, in the course of forming the settlement; but in doing so, that they be directed to observe all possible economy, consistent with the security of the revenue, and the ease of the land-holders.

Proposed Resolutions.

9TH RESOLUTION.

That this resolution be confirmed and adopted with the following addition :

That zemindaries, the property of minors and females, or others excluded by this regulation, are to be considered khas, but the jumma of such lands shall be fixed in the same manner as for other lands, and the profits beyond that amount, after discharging all charges, shall belong to the proprietor; the expenses of the manager, and of his establishment, are to be paid by the Collector, and to be included in his establishment, and the several regulations prescribed for the zemindars are to be executed by the managers.

10TH RESOLUTION.

That so much only of this resolution, as directs that "all engagements between Government and the zemindars, talookdars and farmers, be made in sicca Rupees," be confirmed, and that instead of the remainder, a clause be inserted in their engagement, obliging them to pay to Government, siccas, or the same species of rupees as they receive from their under-tenants, at the established rates of batta, where any are established, or at the bazaar rates of batta, where none are established, until a sufficient number of sicca Rupees can be circulated to make these only the legal tender. The Collectors to insert in their treasury accounts, the rates of batta at which all rupees are received by them from the zemindars and renters.

That in addition to the foregoing resolution, the following also be now adopted :—

That printed forms of Pottahs and cabooleats be prepared, provided the same can be got ready in time, for the ensuing settlement; and that this be ascertained and reported by the Board of Revenue, together with their opinion, whether the measure should extend to the leases given by the zemindars to their under-tenants, requiring, if necessary, information on this point from the Collector of Behar; that the Board of Revenue prepare the forms of such Pottahs and cabooleats.

That the 53rd Article of the Revenue Regulation be rescinded; and after the conclusion of the settlement, the zemindars be allowed to borrow money on the credit of their lands, by sale or otherwise, under certain restrictions to be hereafter determined on; the notification to be now conveyed to them.

That in all practicable cases, where the zemindars have resigned, or have been deprived of the management of their lands, retaining possession of a title as malikana, the latter be re-annexed, and the zemindars required to engage for the revenue of their whole zemindary, including, agreeably to the directions in the third resolution, the malikana in money, under the following restrictions :—

That where the malikana lands have been sold, or where they have been given possession to a mortgagee, they be not resumed, and re-annexed to the jumma, and that no grants for malikana lands be deemed valid, excepting such as may have been made or confirmed by the Supreme authority of the country, that is, the Governor-General in Council for the time being.

That if any material injury should, in the opinion of the Collector, occur to any individual by the above resolution, regarding the malikana, they be directed to report them to the Board of Revenue.

That whereas from the ignorance, inattention, and oppressions of the zemindars, the greatest abuses have been practised in the collection, and the ryots have been exposed to exactions; the following rules are now prescribed to all zemindars, talookdars, and persons entrusted with the revenues, for their immediate direction and guidance. Proposed Resolutions.

That the rents to be paid by the ryots, by whatever rule or custom they may be demanded, shall be specific as to their amount. If by a Pottah containing the ausil and abwab, the amount of both shall be inserted in it, and the ryot shall not be bound to pay any thing beyond the amount specified, on account of kircha, salamy or any other article.

If by a ticka Pottah, the whole amount payable by the ryot, is to be inserted in it. If by any rule or custom, such as the payments of the last and preceding year, the rate of the village pergunnah or any other place, an account is to be drawn out in the beginning of the year, shewing what the ryots are to pay by such rule or rate, and a copy of it be given to them. Where the rents are adjusted upon a measurement of the lands after cultivation, the rates and terms of payment shall be expressed in the Pottah.

If by any established and recorded jumabundy, that is to be the rule for demanding the rents.—If the rents are paid in kind, the proportion which the ryot is to pay, shall be specified either in account or written agreement.

In every mofussil Cutcherry, the nirkbundy or rates of nirkdee land, shall be publicly recorded, and the zemindar or renter is answerable for enforcing the regulation, under a penalty of being fined for neglect, at the discretion of Government.

That a list of the putwarries of the villages, be deposited in the Sudder Cutcherry of the Collectorship, and in the Cutcherry of the pergunnah. No farmer or zemindar shall be allowed to remove a putwarree, without the permission of the Collector.

No renter shall be empowered to grant Pottahs beyond the period of his lease, and no agent to grant them without authority from the zemindar or talookdar, when in possession of the lands, or of the manager, when the zemindar and talookdar are excluded.

All existing leases to under-renters and ryots, to remain in force to the period of their expiration, unless proved to have been obtained by collusion, or from persons not authorized to grant the same.

Every Collector, renter, or receiver of the rents, throughout every gradation, from the zemindar to the ryot, shall be compelled to give receipts for all sums received by them, and a receipt in full, on the complete discharge of every obligation; and any person complaining that a receipt has been refused him, upon establishing the charge, shall be entitled to double the amount paid by him, as damages from the person who received it.

That in case any village or district should be affected by inundation, or other calamity, causing the ryots to desert, it shall not be lawful for any zemindar, or renter, or Collector of the rents, to demand the rents of the ryots who are fled, from those which remain.

That the zemindar or renter be not authorized to impose any abwab or mothote, on any pretence whatever upon the ryots; and every exaction of this nature to be punished by a penalty, equal to three times the amount imposed.

That no zemindar or farmer be allowed to contract any engage-

Proposed Re- solutions. ment, or authorize any act, contrary to the letter and meaning of these regulations:

The malikana of excluded zemindars, is to be settled at 10 per cent., upon the amount of the sudder jumma of their lands.

That it be notified to the zemindars, and become an express condition of the engagements of rent-free lands, not at present constituting any part of the jumma of their zemindaries, shall be made for the benefit of Government; and the amount thereof, or such proportion thereof, as the Government may determine, shall become an addition to their jumma. The Government will determine the mode by which an investigation of the rent-free land shall take place.

That no grants of Bazeo Zamcen, or lakeraje land, under any denomination whatever, be made by any zemindar or talookdar, under a penalty that the lands so given be confiscated to Government; and that the grantee possessing the same, be compelled to pay as fine the rents thereof, during the period of their alienation. Any farmer, sezawal, or other person making such grants, without the authority of Government, shall be subject to a fine of Rupees — per bega, and the grantee shall be liable to the fine above-mentioned.

THE GOVERNOR-GENERAL DELIVERS THE FOLLOWING MINUTE.

Governor-General's Minute, 18th September 1789.

The great ability displayed in Mr. Shore's Minute, which introduced the propositions for the settlement; the uncommon knowledge which he has manifested of every part of the revenue system of this country; the liberality and fairness of his arguments, and clearness of his style; give me an opportunity, which my personal esteem and regard for him, and the obligation I owe him as a public man, for his powerful assistance in every branch of the business of this Government, must ever render peculiarly gratifying to me, of recording my highest respect for his talents, my warmest sense of his public-spirited principles, which, in an impaired state of health, could alone have supported him in executing a work of such extraordinary labour; and lastly, my general approbation of the greatest part of his plan.

I am confident, however, that Mr. Shore, from his natural candour, as well as the public at large, will readily admit, that deeply interested as I must feel myself, in the future prosperity of this country, it would be unjustifiable in me to take any step of real importance, upon the suggestion even of the most capable adviser, without seriously weighing it in my own mind, and endeavouring to reconcile the propriety of it to my own conviction.

Impressed with these sentiments, I am called upon by a sense of indispensable duty to declare, that I cannot bring myself to agree with Mr. Shore, in the alteration which he now proposes to make in the 2nd Resolution, of leaving out the notification to the land-holders, that if the settlements shall be approved by the Court of Directors, it will become permanent, and no further alteration of the jumma take place at the expiration of the ten years.

When the Court of Directors determined to retain in their own hands the right of confirming or annulling the settlement at the expiration of a given term, they undoubtedly acted with becoming wisdom and caution.

Governor-
General's Mi-
nute, 18th Sep-
tember 1789.

The power of making a perpetual and irrevocable settlement of a great empire, without being subject to the revision of the controlling authority at home, would, in my opinion, have been too great to delegate to any distant Government. I cannot, however, believe that they would have held out the flattering hopes of a permanent settlement, which alone, in my judgment, can make the country flourish, and secure happiness to the body of inhabitants, unless they had been predetermine to confirm the perpetuity, if they found that their servants here had not failed in their duty, or betrayed the important trust that had been reposed in them. Nothing, I am persuaded, but our expressing doubts and fears can make them hesitate; and as I have a clear conviction in my own mind of the utility of the system, I shall think it a duty I owe to them, to my country, and to humanity, to recommend it most earnestly to the Court of Directors, to lose no time in declaring the permanency of the settlement, provided they discover no material objection or error; and not to postpone for ten years the commencement of the prosperity and solid improvement of the country.

Mr. Shore as most ably, and, in my opinion, most successfully, in his Minute delivered in June last, argued in favour of the rights of the zemindars to the property of the soil. But if the value of permanency is to be withdrawn from the settlement now in agitation, of what avail will the power of his arguments be to the zemindars, for whose rights he has contended? they are now to have their property in farm for a lease of ten years, provided they will pay as good rent for it, and this property is then to be again assessed, at whatever rent the Government of this country may, at that time, think proper to impose. In any part of the world, where the value of property is known, would not such a concession of a right of property in the soil, be called a cruel mockery?

In a country where the landlord has a permanent property in the soil, it will be worth his while to encourage his tenants, who hold his farm in lease, to improve that property; at any rate, he will make such an agreement with them, as will prevent their destroying it. But when the lord of the soil himself, the rightful owner of the land, is only to become the farmer for a lease of ten years, and if he is then to be exposed to the demand of a new rent, which may perhaps be dictated by ignorance or rapacity, what hopes can there be,—I will not say of improvement, but of preventing desolation; will it not be his interest, during the early part of that term, to extract from the estate every possible advantage for himself; and if any future hopes of a permanent settlement are then held out, to exhibit his lands at the end of it in a state of ruin?

Although, however, I am not only of opinion that the zemindars have the best right, but from being persuaded that nothing could be so ruinous to the public interest, as that the land should be retained as the property of Government; I am also convinced, that failing the claim of right of the zemindars, it would be necessary for the public good, to grant a right of property in the soil to them, or to persons of other descriptions. I think it unnecessary to enter into any discussion of the grounds upon which their right appears to be founded.

It is the most effectual mode for promoting the general improvement of the country, which I look upon as the important object for our present consideration.

Governor-General's Minute, 18th September 1789.

I may safely assert, that one-third of the Company's territory in Hindostan, is now a jungle inhabited only by wild beasts. Will a ten years' lease induce any proprietor to clear away that jungle, and encourage the ryots to come and cultivate his lands; when, at the end of that lease, he must either submit to be taxed, *ad libitum*, for their newly cultivated lands, are lose all hopes of deriving any benefit from his labour, for which perhaps by that time, he will hardly be repaid?

I must own, that it is clear to my mind, that a much more advantageous tenure will be necessary, to incite the inhabitants of this country to make those exertions which can alone effect any substantial improvement.

The habit which the zemindars have fallen into, of subsisting by annual expedients, has originated, not in any constitutional imperfection in the people themselves, but in the fluctuating measures of Government; and I cannot therefore admit, that a period of ten years will be considered by the generality of people, as a term nearly equal in estimate to perpetuity.

By the prudent land-holders it will not, whatever it may be by proprietors of a country description. It would be unwise therefore to deny the former the benefit of a permanent system, because the mismanagement of the latter will not allow them to derive the same advantage from it.

It is for the interest of the State, that the landed property should fall into the hands of the most frugal and thrifty class of people, who will improve their lands and protect the ryots, and thereby promote the general prosperity of the country.

If there are men who will not follow this line of conduct when an opportunity is afforded them, by the enactment of good laws, it surely is not inconsistent with justice, policy, or humanity, to say, that the sooner their bad management obliges them to part with their property to the more industrious, the better for the State.

It is immaterial to Government what individual possesses the land, provided he cultivates it, protects the ryots, and pays the public revenue.

The short-sighted policy of having recourse to annual expedients, can only be corrected by allowing those who adopt it, to suffer the consequences of it; leaving to them at the same time the power of obviating them, by pursuing the opposite line of conduct.

Mr. Shore has stated but two positive objections to the latter part of the 2nd Resolution:—The first is, that if after the notification that

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the settlement is approved by the Court of Directors, it will be declared permanent, the Court of Directors should not declare the permanency, the confidence of the natives in general will be shaken, and that those who relied on the confirmation, will be disappointed, and conclude that it was meant to deceive them.

I can only say, in answer to this objection, that I cannot believe any people to be so unreasonable as to accuse Government of a breach of faith, and an intention to deceive them, for not doing what Government in express terms assure them it is not in their power to promise to do, as it must depend upon the approbation of their superiors.

The only effect of the notification will, in my opinion, be, to encourage the land-holder to offer—all that Government asks, or wishes for,—a fair rent, lest by endeavouring to withhold what he knows he ought in justice to pay, he should forget that greatest of all blessings, a real property; and to stimulate him to more exertion in his cultivation.

Governor-General's Minute, 18th September 1789.

But supposing even for a moment, that the declaration would be received in the sense apprehended; and that the zemindars were to act under a conviction that it was well founded, let us examine the nature of these acts, and whether the consequences of them would be such as to shake the confidence of the natives; or to operate otherwise, in any respect, but advantageously to themselves. The acts alluded to, must of course be such as are calculated to promote the improvement of the country; as, the assisting the ryots with money, the refraining from exactions, and the foregoing small temporary advantages for future permanent profits: such acts must ultimately redound to the benefit of the zemindars, and ought to be performed by them, were the settlement intended to be concluded for ten years only, or even to be made annually.

But this provident conduct cannot be expected from them so long as they have any grounds for apprehending that their land, when improved, may be committed to the management of the officers of Government, or made over to a farmer.

Should the zemindars, therefore, misconstrue the meaning of the declaration, and act in consequence of that misapprehension, they would find themselves enriched by the error; and this result, instead of tending to shake their confidence in Government, might teach them an useful lesson, from which they would profit under any system of management. I shall further observe on this argument, that it is founded on a supposition, that when the zemindars are convinced that the demand of Government on their lands is fixed, they will adopt measures for the improvement of them, which they will not have recourse to, so long; as that demand is liable to occasional variation, and, consequently, strongly points out the expediency of a permanent settlement, and declaring to the land-holders as soon as possible, that the conclusion of a permanent settlement with them, is the object of the legislature in England, as soon as it can be effected upon fair and equitable terms.

The second objection is, the doubt of its being expedient that the permanency should be declared.

Mr. Shore says, we cannot pronounce absolutely upon the success of our measures, without experience. I must ask, what are these measures, on the success of which there can be no doubt? or, what is the experience that is wanting; and what, by delaying a permanent settlement for a few years, would probably be improved?

There is nothing new in this plan, except the great advantages which are given to the zemindars, talookdars, and ryots, on one side; and the additional security which the Company has against losses by balances from the value of the land, which is to be sold to make them good, being greatly increased on the other. By what probable, I may even say possible means is such a plan to fail?

Governor-General's Minute, 18th September 1789.

I understood the word permanency, to extend to the jumma only, and not to the details of the settlement; for many regulations will certainly be hereafter necessary, for the further security of the ryots in particular, and even of those talookdars, who, to my concern, must still remain in some degree of dependence on the zemindars; but these, can only be made by Government occasionally, as abuses occur; and I will venture to assert, that either now, or ten years hence, or at any given period, it is impossible for human wisdom and foresight to form any plan that will not require such attention and regulation; and I must add, that if such a thing was possible, I do not believe that it will be easy to find a man more capable of doing it than Mr. Shore.

I cannot, however, admit that such regulations can in any degree, affect the rights which it is now proposed to confirm to the zemindars, for I never will allow, that in any country, Government can be said to invade the rights of a subject, when they only require, for the benefit of the State, that he shall accept of a reasonable equivalent for the surrender of a real or supposed right, which in his hands is detrimental to the general interest of the public; or when they prevent his committing cruel oppressions upon his neighbours, or upon his own dependents.

The Court of Directors have given us a general idea of the amount of the land-revenue from Bengal and Behar, with which they will be satisfied, if we honestly and faithfully make a settlement equal, and even beyond their expectations, in point of revenue, and at the same time calculated in its outlines to promote the prosperity, happiness, and wealth of their subjects, what reason can we have to apprehend that they will not declare its permanency?

From the constitution of our establishments in this country, it almost amounts to an impossibility, that at any period, the same Government, the same Boards, or the same Collectors should continue for near the space of ten years; upon what grounds then are the Court of Directors to look for more knowledge and useful experience at the expiration of that term, and under all contingencies that may be reasonably expected to occur? I cannot avoid declaring my firmest conviction, that if those provinces are let upon lease for that period only, they will find, at the end of it, a ruined and impoverished country, and that more difficulties will be experienced than even this Government have had to encounter.

In regard to the 4th resolution respecting gunges, bazaars, &c. &c., as Mr. Shore has proposed, that for the present they shall be placed under the management of the Collectors, I will not at this time enter at large upon that question, for I feel very sensible how important it is, that the orders for the Behar settlement should be transmitted to the Collectors of that District, without losing a minute's time unnecessarily; and I shall soon have an opportunity of delivering my sentiments fully upon it, when the Bengal settlement comes under our consideration.

I must, however, observe, that of the six references which are proposed to be made to the Collectors, I cannot see the smallest use in any of them, except the last, which goes to the expediency of the measure.

As to the question of right, I cannot conceive that any Government in their senses would ever have delegated an authorized right to

any of their subjects, to impose arbitrary taxes on the internal commerce of the country. It certainly has been an abuse that has crept in, either through the negligence of the Mogul Governors, who were careless and ignorant of all matters of trade; or, what is more probable, connivance of the Mussulmen Aumil, who tolerated the extortion of the zemindar, that he might again plunder him in his turn.

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But be that as it may, the right has been too long established, or tolerated, to allow a just Government to take it away, without indemnifying the proprietor from any loss. And I never heard that, in the most free state, if an individual possessed a right that was incompatible with the public welfare, the legislature made any scruple of taking it from him, provided they gave him a fair equivalent. The case of the late Duke of Athol, who, a few years ago, parted very unwillingly with the sovereignty of the Isle of Man, appears to me to be exactly in point.

I agree with Mr. Shore, that there would be a degree of absurdity in Government's taking into their own hands the gauges, &c., which are annexed to zemindary rights, and leaving the same abuses existing in those which belong to jaghire and alturngha possessions; but instead of leaving the former on that account, I should most undoubtedly take away the latter, securing to the proprietors a liberal and ample equivalent for all such duties as were not raised, in absolute and direct violation of the orders of Government.

There are, however, several articles, in what are called the sayer collections, with which Government has no occasion to interfere, and which may very well be left in the hands of the proprietors.

MR. SHORE DELIVERS THE FOLLOWING MINUTE.

I have perused, with deliberate attention, the Minute of the Governor-General, in opposition to two points, in the proposition which I submitted to the Board. The question at present between us is, whether a notification shall be made to the proprietors of the soil in Behar, that the settlement, if approved by the Court of Directors, will become permanent, and no further alteration to take place at the end of the ten years. My opinion is, that it ought not to be made, because the declaration will produce little, if any, advantages, whilst it may be attended with great inconvenience. The Governor-General, on the contrary, contends, that great benefit will result from the declaration; that it will be attended with no inconvenience; and that the suppression of it will be in the highest degree detrimental.

Mr. Shore's 2nd Minute, 18th Sept. 1789.

After thanking the Governor-General for his approbation of my public conduct, which I value as highly as any that can be bestowed upon it, I shall now support my former opinion, in which I am strongly confirmed, with the same freedom with which I invite discussion.

A declaration of the nature of that in question, is by no means adapted to the habits or modes of thinking of the people to whom it is addressed; and it is from their understandings, and not from our own conceptions, that our conclusions, as to its effects, must be drawn. With men who have seen systems vary with every change of administration, and new plans successively introduced under the same Government, I can never expect that a declaration, conditional in its terms, will have that effect which the Governor-General supposes, in opposition to the whole experience of their lives; and this too, at a moment

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of innovation, when we are introducing a system of management different from any that has ever yet subsisted in Behar, since it came under the dominion of the English.

The declaration implies an attempt to reconcile the idea of a dubious perpetuity, with an absolute engagement for a limited time; the zemindars and talookdars will look to the latter only, relying upon it, from year to year, until experience shall have shown that reliance to be well founded.

I do not admit, that by withholding the declaration, the idea of permanency, as far as the proprietary rights of the zemindars are concerned, is withdrawn, or that the acknowledgment of those rights by such a measure, ceases to avail to them; the contrast between annual imposition, and a certainty of ten years, suggests a very different conclusion; great as the difference is in fact, between a permanency of ten years, and a perpetuity yet under the present circumstances of the country, the difference between the former and an annual assessment, will, to the conceptions of the people in general, if they reason at all, appear equally great and beneficial.

I have said, that in the estimate of the people, a period of ten years will be nearly equal to perpetuity; and although the Governor-General differs with me in opinion, I still think the position well founded, supposing the possibility of some exceptions; yet the confidence of the natives in the stability of this assessment, will not be immediate, but arise from time and experience; and those who do rely upon it, must, for their own security, exert themselves. I am not inclined to expect any sudden revolution in the habits and opinions of the natives of this country, but rely upon time and the stability of our arrangements, to produce this change—that they are more influenced by temporary advantages than by a prospect of certain and remote benefit, and that their conduct is regulated by this principle, the concurrent experience of all will allow. We wish to infuse more prudent and economical principles, and we adopt the conduct calculated to produce this effect; but time and self-interest will be required to confirm them. When the zemindar of Nuddlea undertook to be answerable for the revenues of that district, in April 1786, it was under conditions that left him without a possible chance of any advantage, under renunciation of a certain subsistence, and subject to a responsibility which was discharged by a sale of part of his zemindary.

Whether the proportion of jungle is more or less than a third of the Company's territorial possessions in Hindostan, I know not; but with respect to the past, I am, from my own observation, as far as it has extended, authorized to affirm, that since the year 1770, cultivation is progressively increased, under all the disadvantages of variable assessments and personal charges; and, with respect to the future, I have no hesitation in declaring, that those zemindars who, under confirmed engagements, would bring their waste lands into cultivation, will not be deterred by a ten years' assessment, from attempting it. If at this moment, the Government chose to confer grants of waste land in talookdary tenure, under conditions that no revenue should be paid for them during five years, and that at the end of ten, the assessment should be fixed according to the general rates of land in the districts, where the tenures are situated, they would find no difficulty in procuring persons to engage, even upon less favorable terms. If I mistake not, the grants in Ramghur were precisely upon these principles, which are conformable

to the usage of the country. Because the utmost scope of encouragement is not held out by a ten years' settlement, it will not follow that none is afforded, or that the country, at the end of ten years, will become desolate. I desire to be understood in this place, that I do not mean to tax industry, in proportion to its improvement.

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The Governor-General seems to consider the declaration under discussion as equivalent in effect, to an assessment in perpetuity, and his arguments are deduced from this principle, and from the necessity of establishing it. He considers a ten years' settlement as a bar to all solid improvement: my opinion and arguments oppose this interpretation of the declaration, and go to show, that improvement, if at all likely to happen, may be expected under a ten years' settlement. I do not consider the perpetuity of the assessment as properly forming any part of the present discussion, although it is required that our arrangements be made with a view to this principle. Such I understand to be the orders of the Court of Directors, whose reasoning upon this subject is not very different from my own; for they are of opinion, that the idea of a definite term would be more pleasing to the natives than a dubious perpetuity; and upon this ground, and because they do at the same time, upon a full consideration of the subject, see other reasons for preferring a given term of years at present, they therefore direct that we form the assessment for a period of ten years certain.

But I have, on a former occasion, expressed my doubts whether the Company or Government in England should bind themselves to fix the assessment of this country in perpetuity. These doubts were suggested by mature consideration of the various existing abuses, which I have so fully detailed, and very serious reflection upon the consequences of them, and the difficulty of establishing regulations, which shall, in their progressive operation, correct them. They have a reference to the circumstances of the country at this time, independent of the question upon general principles; and I shall deem it my duty, before I leave this country, to point out more particularly the foundation of those doubts, and to declare whether I retain or renounce them. I shall only observe in this place, that although the land is a security to Government for its revenues, and although exactions and oppressions may lead to the transfer of it, from bad managers to economical substitutes, yet improvement may be long, and effectually obstructed by the abuses practised, without leading to these consequences; if this were not the case, the amount sales of land would be much greater than they are at present.

The Governor-General asks, what are those measures of which I require experience, before I can pronounce absolutely of their success? To reply to this question as fully as might be necessary, would require a detail beyond what my present time allows. I shall only therefore answer, that before I commit myself to recommend the confirmation of a settlement in perpetuity, I require the experience, that it has been formed with a due attention to the prescribed instruction; considering that two of the five Collectors in Behar, taking the result of their objections, have declared the proposed settlement impracticable; and a third officer, the Acting Collector of Bauglepore, has asserted, that a ten years' settlement will confirm all existing abuses, and that these are the agents by whom the settlement is to be formed, the expectation cannot be deemed unreasonable.

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But if this were the place for discussing the perpetuity of the assessment, I should suggest another question. Whether we ought not to have some experience, that the regulations which we mean to establish, are found in practice sufficient to correct the various abuses existing, in the detail of the collections? If these regulations are generally necessary, as I suppose them to be, it is very evident that they must be enforced, before we can expect improvement from the labours of the ryots, for whose ease and security they are principally calculated. I am willing to admit, that far greater abuses prevail in the detail of the collections in Bengal, than in Behar; and that in the latter province, the rules for detecting and correcting them, are more easily ascertained; as far therefore, as the argument drawn from abuses applies, it is stronger, in one case than in another. In fixing the assessment upon the zemindars for a term of years, we remove one temptation to oppression; but the prosperity of the country must no less depend upon the energy with which our regulations are enforced; and in forming a judgment from past experience, we may be allowed to entertain very justifiable apprehension, that, from a want of knowing sufficiently existing abuses, we may be under the necessity of correcting them in future by new rules, which may either affect the revenues of Government, or the stipulations of the zemindars. It is upon such considerations, that my doubts arise. They have no reference to future inquiries into the value of zemindary estates, which, as far as the amount of the assessment is concerned, I deem in general, sufficiently ascertained.

The confirmation of a perpetual assessment, is a very serious consideration. I am not sure that in authorizing the settlement made by Mr. Law, we have not given sanction to an act of injustice, in perpetuating the exclusion of the proprietors of the soil, for their refusal to agree to the terms of the proposed settlement; but upon this, as well as the whole of this plan, I mean carefully to revise the opinions which I have recorded, and state what further occurs to me upon the subject.

Under the various circumstances which I have detailed, I cannot but adhere to my opinion regarding the declaration; and if it should with any produce effect that, the non-confirmation of it, will be attended with this consequence, that it will shake the confidence of the natives, at the very time when it begins to operate. I cannot agree with the Governor-General, that these provinces, if let upon a lease of ten years only, will be found in a depopulated state; or, that more difficulties will then be experienced, than even this Government have had to encounter; nor, that this inference can be established upon any other principle, than by proving that a permanency of ten years, to those who have subsisted upon annual expedients is destructive.

With respect to the early periods of the decennial assessment, as far as the four or five first years, I think every advantage will be gained, which would be derived from a declared mokurrery; and at that period, if a perpetuity is to be established, it may be declared. I do not believe the zemindars would offer more at this time, under one declaration than another; and if so, no advantage would arise to Government in this respect. I do not see the utility of the conditional declaration in any sense, and if it be resolved upon, I think it should succeed, not precede, the formation of the settlement, and, under certain limitations, that the zemindars fulfil their engagements, and comply with the regulations prescribed. If it be capable of producing any

advantage, it will equally follow from this mode, as from a previous declaration; and if the Court of Directors should finally determine to confirm the settlement in perpetuity, the fourth or fifth year will be fully time enough, and they will then have before them those documents and illustrations which they require, with the advantage of knowing the progress of the assessment for two or three years.

If the declaration be made at all, either now or subsequent to the formation of the settlement, the Court of Directors, if they should not approve it, are bound to declare their disapprobation of it.

The remaining part of the Governor-General's Minute, relating to the gunges, bazaars, &c., requires no observations at present. Whenever the subject comes under discussion, I shall support, or retract opinions, as I think right; at present, I shall only say, that whether the rights of the zemindars to the property of the gunges be denied, or admitted, no inconvenience can arise, as far as I see, from stating the questions which I have proposed.

(Signed) JOHN SHORE.

Mr. Shore's
2nd Minute,
18th Sept.
1789.

EXTRACT BENGAL REVENUE CONSULTATIONS, THE 21ST DECEMBER 1789.

The following Minute, delivered by Mr. Shore, previous to his departure for Europe, having been read in circulation, is now recorded.—

Minute of
Mr. Shore, 8th
Dec. 1789.

Para. 1. I have lately recorded my doubts regarding the propriety of declaring the assessment, now to be imposed upon the country, fixed and unalterable; and shall state, as concisely as the subject will admit, the circumstances which have suggested those doubts.

2. In support of the declaration, it is contended, that property is insecure whilst it is exposed to arbitrary demands, and that industry is discouraged by apprehensions; that it will be taxed in proportion to its advance; that until property be fixed upon a solid foundation, the prosperity of a country can never be effectually promoted; and, that it is an abuse of terms, to give the name of property to a tenure, which may be forfeited at the discretion of the ruling power, by the accumulation of exactions which it cannot discharge.

3. To the general principles upon which these arguments are founded, I yield my assent; but the application of them, must be directed by circumstances of time and situation, which ought to be well considered.

4. It will, I believe, be admitted, that equality in taxation is of great importance; and, in justice, all the subjects of a State should contribute as nearly as possible, in proportion to the income which they enjoy, under its protection. On the other hand, it is allowed that a considerable degree of inequality is a less evil than a very great degree of uncertainty; and that annual assessments of the land-tax, give rise to more inconveniences than they pretend to rectify.

5. That the contribution of the zemindars, are disproportioned to their respective incomes, we know with certainty; we also profess to take from them 9-10ths of their receipts. The proportion paid by the cultivators of the soil, may be reckoned at a half, or it may be nearer, perhaps, to three-fifths of the gross produce. Taking this at 100 parts, the claims of Government may be estimated at 45. The zemindars and

Minute of
Mr. Shore, 8th
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under-renters may be supposed to have 15, and 40 remains with the cultivators of the soil. In the two last classes, some enjoy considerably more than the assigned proportion; others, again less.

6. Under these circumstances, allowing for the common variations in the state of society, in the improvement and in the decline of agriculture, and admitting the probable alteration in the value of silver, it is certain that the constancy of the assessment may be of great inconvenience, and even ruinous to many of the contributors; and in this case, there will be a necessity of some future alteration, which must always take place, to the disadvantage of Government, if the assessment be now declared fixed for ever.

7. But independent of these considerations, there are others peculiar to this country, which for a long series of years, have more or less affected the annual revenue,—I mean drought and inundation, and the consequences attending them—scarcity and distress. Can we declare that no allowance shall be made for calamities of this nature, when they are great and extensive? Mr. Law remarks, that should an earthquake happen, overflowing rivers deposit sand, or mistaken assessment render the village inadequate to bear the land-tax, the proprietor should be at liberty to resign the estate, which may be transferred to another. But the difficulty requires another solution, and under the principle of a fixed assessment, one or other of these consequences may ensue: that the estate of the proprietor may be forfeited, without any fault on his part; or, that the assessment will be subject to diminution, without a sufficient provision for the restoration of it; and I see much difficulty in guarding against them, under the preliminary supposition.

8. If, either from the causes stated, or, from any other, any considerable alteration in the assessment should take place, the permanency of it becomes ideal only.

9. This is one light in which the subject is to be considered; there are other important circumstances to be attended to.

10. It is allowed that the zemindars are, generally speaking, grossly ignorant of their true interests, and of all that relates to their estates;—that the detail of business with their tenants is irregular and confused, exhibiting an intricate scene of collusion, opposed to exaction, and of unlicensed demand substituted for methodized claims;—that the rules by which the rents are demanded from the ryots, are numerous, arbitrary, and indefinite;—that the officers of Government, possessing local control, are imperfectly acquainted with them, whilst their superiors further removed from the detail, have still less information;—that the rights of the talookdars dependent on the zemindars, as well as of the ryots, are imperfectly understood and defined;—that, in common cases, we often want sufficient data and experience, to enable us to decide, with justice and policy, upon claims to exemption from taxes; and that a decision erroneously made, may be followed by one or other of these consequences: a diminution of the revenues of Government, or a confirmation of oppressive exaction.

11. To the truth of this detail, there will be no dissenting voice; and it follows from it, that until the variable rules adopted, in adjusting the rent of the ryots, are simplified and rendered more definite, no solid improvement can be expected from their labours, upon which the prosperity of the country depends. The difficulties attending this task

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are allowed by all who have had experience of it; nor is much required to know, that to make an adjustment between two parties, where one fears, and each suspects the other; in a country too, where every innovation is received with disgust and apprehension, local information, assiduity, and perseverance, are indispensable requisites.

12. No one, I believe, is so sanguine as to expect that the perpetuation of the zemindary assessment will at once provide a remedy for these evils. Time must be allowed for the growth of confidence, and for the acquisition of knowledge. We know from experience what the zemindars are; and I am not inclined, in opposition to that experience, to suppose that they will at once assume new principles of action, and become economical landlords and prudent trustees of the public interests.

13. The necessity of some interposition between the zemindars and their tenants is absolute; the Government interferes by establishing regulations for the conduct of the zemindars, which they are to execute, and by delegating authority to the Collectors, to enforce their execution. If the assessment of the zemindaries were unalterably fixed, and the proprietors were left to make their own arrangements with the ryots, without any restrictions, injunctions, or limitations, which indeed is a result of the fundamental principle, the present confusion would never be adjusted.

14. This interference, though so much modified, is in fact an invasion of proprietary right, and an assumption of the character of landlord, which belongs to the zemindar; for it is equally a contradiction in terms to say that the proper *ius in soil* is vested in the zemindar, and that we have a right to regulate the terms by which he is to let his lands to the ryots, as it is to connect that ayowal, with discretionary and arbitrary claims. If the land is the zemindar's, it will only be partially his property, whilst we prescribe the quantum which he is to collect, or the mode by which the adjustment of it is to take place between the parties concerned.

15. The most cursory observation shows the situation of things in this country, to be singularly confused. The relation of a zemindar to Government, and of a ryot to a zemindar, is neither that of a proprietor nor a vassal; but a compound of both. The former, performs acts of authority, unconnected with proprietary right;—the latter, has rights, without real property; and the property of the one, and the rights of the other, are, in a great measure, held at discretion. Such was the system which we found, and which we have been under the necessity of adopting. Much time will, I fear, elapse before we can establish a system, perfectly consistent in all its parts; and before we can reduce the compound relation of a zemindar to Government, and of a ryot to a zemindar, to the simple principles of landlord and tenant. But substance is more important than forms. If the propositions of the Collectors, for correcting the prevailing abuses, be examined, they will be found defective; and the regulations, which our experience has enabled us to establish, will, when considered, appear indefinite, where they ought to have the utmost precision. Orders, which should be positive, are tempered by cautious conditions; nor am I ashamed to distrust my own knowledge, since I have frequent proofs that new enquiries lead to new information.

16. Notwithstanding repeated prohibitions against the introduction of new taxes, we still find that many have been established of late

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years. The idea of the imposition of taxes, by a landlord upon his tenant, implies an inconsistency; and the prohibition in spirit, is an encroachment upon proprietary right; for it is saying to the landlord, you shall not raise the rents of your estate. But without expatiating on this part of the argument, I shall only here observe, that with an exception of an arbitrary limitation in favour of the Khode and Khaust ryots, the regulations for the new settlement virtually confirm all these taxes, without our possessing any records of them, and without knowing, how far they are burthensome or otherwise. In some cases, a knowledge of those impositions has been followed by the abolition of them; in others, it may be equally necessary; wherever it takes place, there is a risk that the assessment will suffer a proportionate diminution. At present they are in many places so numerous and complicated, that after having obtained an enumeration of the whole, the amount of the ausil with the proportionate rates of the several abwabs, it requires an accountant of some ability, to calculate what a ryot is to pay, and the calculation may be presumed, beyond the ability of most tenants. The Pottah rarely expresses the sum total of the rents; and it is difficult to determine what is extortion.

17. The rates at which landed property is transferred by public sale, in liquidation of arrears to be assessed, are also to arise from regulations, now to be established from the want of fixed data, the transfer is attended with embarrassment and mistakes: of this, the sales of Sercopore and Mundulgaut, furnish sufficient proofs. There is one question of great importance connected with this part of the subject, whether a proprietor, by purchase, is, or is not entitled to collect, what his predecessors had done? At present, he deems himself authorized to collect all the articles existing at the time of his purchase, whether prohibited by old regulations or not; and the amount of the revenues thus collected, is the estimate by which he regulates his purchase.

18. The arguments which I have stated, may be reduced to the following summary:—That with whatever care the assessment may be made, it is certain that there will be a considerable degree of inequality in it, and if in any case, the inequality should be on the side of excess, it must be rectified, by lowering the assessment; since to enforce the payment of it, will be at the hazard and perhaps ruin of the proprietors: where it is unequally low, the proprietors will gain, and the Government will suffer; that from circumstances more particularly effecting the country, the establishment of an unalterable assessment seems attended with peculiar difficulties, and the attempt may be followed by a diminution of the public revenue, whilst no probable means of preventing this consequence occur; that if the amount of it, be allowed to depend at all upon contingencies, the chance in every instance will be against the Government.

19. On the other hand, the necessity of prescribing regulations for simplifying the complicated rentals of the ryots, (which ought if possible to be reduced to one sum, for a given quantity of land of a determinate quality and produce) of defining and establishing the rights of the ryots and talookdars with precision, together with the expediency of procuring clear data for the transfer by sale, of public and private property are admitted.

20. Under all these circumstances, is it not better to introduce a new principle by degrees, than establish it at once, beyond the power of revocation? If we are certain that the assessment now to be esta-

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blished, can be formed with a sufficient degree of equality to be levied at all times, notwithstanding the supposed possible variations: if we are convinced that any meditated arrangements are sufficient to correct present and prevent future abuses, or that we can in the sequel, establish regulations for this purpose, without affording pleas that shall affect the permanency of the assessment: if the relative rights of the individuals concerned, are now sufficiently determined, or can be determined, without the same consequence from any future decisions: if we are sufficiently informed with respect to the present exactions, to declare that they may be continued, without establishing a rack-rent, or if they are abolished, that the suppression of them, will not diminish the assessment; no objections will remain to declare it permanent and unalterable. But upon these points, I have my doubts; and they are justified by past experience. The tribute of the Rajah of Benares, has been temporarily reduced, from the causes which I have stated; and the difficulty of a determination upon other points, may be ascertained when the address from the Board of Revenue of the 30th August, accompanying a representation from the Collector of Dinagapore, comes under consideration. I presume that many zemindars are nearly in the same predicament with that of Dinagapore: the question regarding it is, whether certain taxes shall be consolidated and confirmed, or not; and the determination will, either establish or diminish the present assessment. The Collector's proposition refers the final decision to subsequent enquiry; and until that is made, no satisfactory determination can be passed. Those who contend for the permanency of the assessment, must maintain the affirmative of all the dubious propositions which I have stated; and whatever the ultimate resolution may be, it is at least necessary to point out the difficulties attending a decision,—justice to our successors, requires this.

21. Objections to a permanent assessment have been made by others, upon different grounds.

22. It is contended, that the revenue proper to be drawn from these provinces, may be prodigiously increased. I think not; and the argument has of course no weight with me; but in considering the question, it ought not to be suppressed. It is of much more importance that the assessment is not too high, when we declare it perpetual.

23. These reflections, have no immediate connection with the plan of a decennial assessment, which is, at all events, to take place. I consider this as a period of experiment and improvement, during which, by a systematical conduct, regularly directed to one object, we are to give confidence to the zemindars, and procure a simplification of the present complicated rental of the ryots. The foundation of this improvement, is to be laid in regulations to be established, and the proposed reform, depends upon the execution of them, without which, I may venture to predict, no assessment can be permanent. If at the end of the fifth, sixth, or any subsequent year, not exceeding the eighth, of the assessment, it shall be found that the desired improvement has been accomplished, that the relative rights of talookdars, ryots, and zemindars, are rendered definite and precise, and that the country flourishes under the prescribed regulations, and the superintending care of the revenue officers; the settlement may again be extended, to any period of ten or twenty years. The doubts which I have suggested, will then be brought to a test. The question of a perpetual assessment

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may then be agitated, with more accurate information; and if any errors have been committed in rating the value of the different districts, they may be corrected.

24. It is very obvious that the country at large may be equal to the discharge of the present entire tribute; but, that from the inequality of the assessment, it may be found impracticable to collect it. A due distribution of it, would prevent a diminution which, without it, may ensue. I am by no means inclined to tax industry, by raising the assessment in proportion to improvements; but without attempting any increase upon the total amount, I shall suppose that fixed, and that the Government here, is restricted from any augmentation of it during the ten years. The assessment at all events is to be unalterable; but if, from experience during the course of it, it should appear to have been imposed with any considerable inequality, or if a necessity should occur for lowering it, in partial instances, I see no objection, in reason or propriety, against a more correct distribution, at the end of the period. If the rules proposed be confirmed, with such improvements as the Board may adopt, and be duly executed, the observation of those, employed, will furnish clear and sufficient data for the correction of the assessment, which is unconnected with any idea of raising the general land-tax imposed on the country;—it has a tendency only to secure that, which we think may be drawn from it.

25. If the assessment now to be established, instead of being formed upon gross calculations and averages, were regulated by a real knowledge of the sources, whence it is drawn; if, instead of presumptions arising from the supposed collections of the zemindars, we knew what the ryots paid, and whether that amount, was burthensome or otherwise; and if the assessment of the land-tax were regulated by a general standard; the arguments founded on inequality, would lose much of their weight: yet a reliance upon the best apparent information is fallible, as our recent experience regarding Midnapore proves; for if the assessment made by the Collector upon documents of the greatest probable authenticity, had been declared permanent, the collection of it, if enforced, would have reduced many of the talookdars to distress, and some to ruin. Are we not as likely, or more so, to err in the distribution of the assessment upon a Collectorship, as upon the subdivisions of a particular district?

26. The fatal consequences resulting from variations in system and practice, are so manifest, that it is not without reluctance I record my doubts, regarding the practicability and policy of putting an end to them, by a declaration which, by establishing permanency, strikes at the root of the evil; and I should be happy to see these doubts resolved and refuted. The necessity of giving confidence to our subjects is absolute; and, upon this ground, the establishment of a decennial assessment, whatever partial objections may be made to it, (and some there are,) is expedient and indispensable. I think it probable that its amount will sustain some diminution, during the course of the period; and, at the conclusion of it, be less than in the first year. This probability, if it be admitted, suggests an argument against a permanent assessment. A temporary sacrifice may be made, to inspire confidence; but to consent to a perpetual loss, whilst it can be regained without injury or injustice, is certainly not advisable. To those who have subsisted by annual expedients, who have been left at the mercy of variable discretion, a period of ten years will be in estimate, nearly equal to a per-

petuity; and, if the confidence gained during the course of it, be confirmed in due time, little will be lost by the experiment, whilst it leaves room for the perfection of the system which we mean to establish; much less will then be left to hazard: and I hold it prudent, in establishing great innovations in principle, under an acknowledgment of defective information, to take experience for our guide. Our measures have a view to permanency; but before we declare it, prudence dictates that we should have some certainty, that the Government will not suffer by its liberality, and that the benefits of it will extend to that class whose labours are the riches of the State. I submit my reflections to the discussion of the Governor-General in Council, and to the decision of the Court of Directors, by whom it must be made.

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27. I shall take this opportunity of recording some remarks upon the plan of settlement proposed, and in part executed by Mr. Law. My doubts as to a permanent assessment, apply to the fundamental proportion of his whole plan; although I am not sorry that it has been executed. The experiment will give rise to a further experience, which may assist in determining upon the general question. I shall here pass over such parts of the plan, as have an immediate and necessary dependence upon the principle of it.

28. With respect to the execution, the difference from former practice, consists in this,—that the Government, through its own officers, fixes the assessment upon the villages, instead of imposing it upon entire purgannahs, as formerly, each village-holder being responsible for the quit-rent of his lands. There is an exception in the case of larger zemindaries: the assessment upon them, is fixed upon the whole, and the distribution of that assessment is to be made, upon the component villages. This alteration in practice will, I trust, be attended with sensible advantages.

29. But the perpetuity of assessment is qualified by Mr. Law, by the introduction of a clause, that the proprietors of mokurrery tenures, shall be subject to a proportion of a general addition, when required by the exigencies of Government. This qualification is, in fact, a subversion of the fundamental principle; for, the exigencies not being defined, a Government may interpret the conditions, according to its own sense of them; and the same reasons which suggest an addition to the assessment, may perpetuate the enhancement. The explanation given by Mr. Law to this objection is, that temporary extraordinary circumstances must have temporary resources, and even the land at home, is liable to a general tax during war; but the land-tax in England does not bear a proportion of 9-10ths to the income of the proprietor.

30. Notwithstanding the explanation, I shall consider the qualifying clause as either nugatory or pernicious, and as standing in direct contradiction to the principle of a mokurrery settlement. The very term implies an unalterable assessment; and, if the explanation be founded on necessity, it is decisive against the perpetuity of it.

31. It is certainly a question of some curiosity, as well as of importance, to inquire what ideas the people themselves entertain of this clause, in a deed which professes to confer upon them estates, subject to a fixed land-tax. Is it possible to conceive that they understand the consequences of it, and their extent? The zemindars of Bengal would reason very accurately upon them, and conclude that the proposal to fix the assessment upon their estates unalterably, and, at the same time, to connect that proposal, with a clause authorizing

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enhancement at the discretion of the Government, was irreconcilable in its terms, and they would probably indulge suspicions unfavourable to the intentions of the Government. It is unfair to conclude, that a reliance upon the personal qualities of Mr. Law, his honour, his probity, and his zeal, so successfully displayed to the advantage of the Company, and for the happiness of those placed under his authority, has disarmed suspicion, and gained consent to a proposition, which has never been well considered or understood? Let this be as it may, I deem the proposition of mokurrery settlement, subject to an increase upon exigency, a solecism; and that permanency must be given up, or the clause be withdrawn.

32. One of Mr. Law's propositions is, that, where there are proprietors of villages, they be confirmed in the possession of them, upon condition of paying the fixed tax; but, if they refuse acceding to the terms proposed, that they be excluded from all management and right in future, receiving a fixed allowance of 10 per cent. on the jumma, payable to Government; and that their lands be conferred on creditable men, subject to this allowance, in addition to the fixed tax.

33. I shall consider the latter part of this proposition only, with an acknowledged regret that I did not view the consequences of it before, in the light in which I now see them; and of course my objections to it, were weaker than they ought to have been.

34. The persons affected by it are those whom we acknowledge to be the proprietors of the soil; and we have consented to take away their property in perpetuity, and bestow it upon others. The act, in my opinion, combines both injustice and impolicy.

35. For, although it is founded upon the refusal of the zemindars to take upon themselves the management of their estates, and although a provision has been stipulated for them, at the rates established by ancient usage; yet, when we consider the condition of the proprietors of the soil in Behar, the penalty appears immoderately severe. In the late instructions, which only profess the establishment of a decennial settlement, no estate is to be assigned to the management of an alien, until the reasons on which the proprietor's refusal is founded, have been submitted to the consideration of the Board of Revenue. Similar precautions are prescribed, where the proprietors are not forthcoming.

36. That a man should relinquish his property, when it is offered to him in terms of security which he never before had, seems difficult to account for in any satisfactory way. The success of the mokurrery settlement relies upon a different principle; upon the anxiety to acquire, and the incitement, to improve an estate, the claims upon which are fixed; yet experience shows, that the mind may be so far depressed by poverty or by oppression, as to be satisfied with a moderate advantage or income, secured without personal efforts. Whether this be the cause, or whether we assign the refusal to a want of confidence in the measures and professions of Government, or whether we attribute it to a consciousness of inability to reap the same advantages by management, which another can acquire; the objection, in every instance, is equally solid, when the justice of it is considered. The weight of the proposed assessment, can hardly be deemed a well-founded objection; since those who succeed to the estates relinquished, must provide, over and above that amount, subsistence for the dismissed proprietor at the rate of 10 per cent. But I think the Government have gone too far, in authorizing their perpetual dispossession of

proprietors; and that this is a power which ought never to be delegated to any Collector, without the previous and express sanction of the Supreme authority in every instance.

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37. From a cursory inspection of the accounts of Havelly Behar, I find that 70 villages, consisting of 22,452 begas, and assessed at Rupees 18,535, have been taken from proprietors, on account of their absence; that forty villages, containing 10,760 begas, and assessed at Rupees 773, appear to have been taken from the proprietors, although no refusal is stated. To the greater part of the remainder, no explanation is annexed, whether there be any proprietors, and, if so, whether they declined to engage. I do not desire the Board to rely upon this statement as accurate, although I believe it will not be found materially erroneous; but they will probably think it necessary to require a particular explanation, exhibiting a list of the former proprietors in possession; of those who have been dispossessed; and of the causes of such dispossession, in all the districts where the mokurery settlement has taken place.

38. With respect to absentees, the case is particularly hard; and if, upon their return, they should ask why their estates have been disposed of in perpetuity, I fear it would be difficult to give a satisfactory answer. The exclusion of them, as well as of the others, extends to their heirs; and it establishes, in every instance, a perpetual pension, and consequently a perpetual burthen on the State.

39. It may be asked, what is to be done, where the proprietors refuse, or are absent? The answer is obvious. Let us first be assured, that the requisition made to those present, is just in its terms; and, having decided this point, two modes occur; either that Government, as in the case of minors and females, should appoint a manager to the estate, or that it be let to farm for a term of years, with a reserve of subsistence to the proprietor. The objections to either of these modes, I am aware of; but they result from necessity, not from choice; and it is far better, that a system should bend to justice, policy, and humanity, than that those should be violated to support a system.

40. If my reflections upon two principal parts of the plan are just, they will suggest a very necessary caution, that, in establishing principles, we do not sacrifice justice. I am not ashamed to acknowledge what appears to me an error; and I think no time should be lost in rectifying the resolution which has tended to the perpetual exclusion of absent and recusant proprietors.

41. Another proposition is, that the waste lands remain as crown lands for future allotment, as proposals for them may be tendered.

42. The first question that arises upon this, is—To whom do the waste lands at present belong? Are there no zemindars, proprietors of them? If there are, is Government, by usage or law, authorized to take them away, or have the proprietors consented to part with them? These are preliminaries, which ought to be examined and decided.

43. But I shall consider the proposition, in another point of view. The limits of the villages are left undetermined, by any marked boundaries. The quantity of land in each, although stated in begas, is confessedly unascertained. The proprietors, therefore, may extend their possessions, and encroach upon the present waste lands, gradually; and this mode it is most probable they will attempt, instead of undertaking the cultivation of waste lands, under any specific engagement to pay

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revenue for them. The proposition must, therefore, rely upon a new accession of inhabitants from foreign countries; and, in any other sense, it appears to me almost useless.

44. Notwithstanding the objections stated by Mr. Law, to determining the extent of the villages by ascertained boundaries, I still think this should be done, to guard against the consequences of litigated limits. He observes, that he inserted the words in the Pottah or title deed, of "more or less," as applied to the quantity of land, for the reciprocal security of Government and land-holder; but the term is as likely to give rise to insecurity, whenever a competition occurs between the two parties. To ascertain the limits of the land by boundaries, it will rarely, I conceive, be necessary to measure it. As they are now disposed of, there is no criterion for determining the quantity; for the term "more or less" precludes any ascertainment with regard to the number of begas, and by what evidence can the extreme boundaries be defined? I think the Government ought to know what it gives, and the proprietor what he receives; and, provided limits were marked out, the term "more or less" would be unimportant. The difficulties of the operation are by no means, in my opinion, so great as Mr. Law apprehends. He says, that the boundaries of cultivated villages are well ascertained; if so, let them be marked and recorded.

45. If the plan should, in its progress, be attended with the improvement expected from it, the limits of the estates will then become very important; and some time or other there will be a necessity for defining them. The objections of Mr. Law go, indeed, to the possibility of such a measure; for, if the proprietors themselves are ignorant and negligent; if they and the Collector's Assistants are liable to err, who is to undertake it? Or upon what evidence, under these suppositions, (which I take up, from Mr. Law's replies to my queries of 25th January 1789,) are the Courts of Justice to decide, or what agents are they to employ, to establish the facts on which a judgment should be made? But, if ever necessary to be done, the limits may certainly be marked with more facility at this time, than they can be at any future period.

46. An objection has been made to the plan under discussion, that the revenue payable by each mokurrodar, has not been ascertained with sufficient accuracy. I acknowledge Mr. Law's information upon this subject, is not so satisfactory, as I could wish; but, on the other hand, it is to be remembered, that the total amount of the revenues of each pergunnah has been augmented and realized; so that, although Government may not have obtained the greatest possible amount, they have at least benefited, in a considerable degree. To minute local examinations, there are objections; but they are less forcible when considered as preparatory to a mokurrery plan, than upon the principle of a temporary assessment. I do not, however, admit that this increase is solely owing to the principle of the assessment, but assign it rather to the ability of the superintending officer.

47. In the general and particular instructions for the Behar province, some propositions in Mr. Law's plan have been modified, and, I hope, improved. The subject would still afford room for ampler discussion; but the most important parts have been adverted to, and some observations, on particular points, will be found in my Minute of September 18th.—It is only necessary further to observe, that the de-

facts in the fundamental principle of the plan, if it be confirmed, must be corrected, by annulling the clause which, in its operation, has a direct tendency to subvert it; and that the Government must either submit to rescind what they have approved, or confirm what, to me, appears impolitic and unjust.

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(Signed) J. SHORE.

EXTRACT BENGAL REVENUE CONSULTATIONS.

10th February 1790.

The following Minute from the Governor-General having been sent in circulation on the 7th instant, and returned, is here recorded.

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neral, 3rd Feb.
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I have considered Mr. Shore's Minutes on the proposed Settlement of the Revenue, which were recorded on the proceedings of the 18th September, and 21st December last, with all the attention which the importance of the subject deserves, and which, is due to the opinions of a man, who is so distinguished for his knowledge of the revenue system of this country, and for whose public-spirited principles, and general character, I have the highest esteem.

After having experienced so much advantage from the able and almost uniform support that I have received from Mr. Shore, during a period of near three years, it would have been particularly gratifying to me, if we could have avoided to record different opinions, at the moment of our separation; but a regard to the due discharge of public duty, must supersede all other considerations; and I have at least the satisfaction to be certain, that no private motives have influence with either of us; and that a sense of our duty alone, has occasioned the few exceptions that have arisen to that general concurrence, which there will appear to have been in our sentiments, on almost all important points relating to the public business.

The interests of the Nation, as well as the Company, and the happiness and prosperity of our subjects in this country, are deeply concerned in the points on which we differ; and as the public good is our only object, I am persuaded, that it is equally our wish, that the final decision may be such, as will most effectually promote it.

Mr. Shore, in his propositions for making the Behar settlement, objected to our notifying to the landholders the intention of the Court of Directors, to declare the decennial settlement permanent and unalterable, provided that it meets with their approbation; and, in his two last Minutes, he goes further, and endeavours to prove that a permanent assessment of the lands of these provinces, would at any time, be unadvisable:—He also contends, that the taking into the hands of Government, the collection of all internal duties on commerce, and allowing the zemindars and others, by whom these duties have been hitherto levied, a deduction equal to the amount which they now realize from them, will not be productive of the expected advantages to the public at large; and that it is moreover an unjustifiable invasion of private property.

Had I entertained a doubt of the expediency of fixing the demand Government upon the lands, I should certainly have thought it my duty to withhold the notification of the intention of the Court of Directors

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which I recommended ; but after the most mature and deliberate consideration of Mr. Shore's reasoning, being still firmly persuaded that a fixed and unalterable assessment of the land-rents, was best calculated to promote the substantial interests of the Company, and of the British nation, as well as the happiness and prosperity of the inhabitants of our Indian territories ; and being also convinced that such a notification, would render the proprietors of land anxious to have the management of their own estates, and in many instances induce them to come forward with more fair and liberal offers, at the period of making the new settlement ; and, at the same time, that even a disappointment of their expectations would be the cause of no real injury to them, or place them in a worse situation than they were before such hopes were held out to them, it became my indispensable duty to propose that the intentions of the Court of Directors should be published.

The notification has been accordingly made in the several Collectorships of Behar, and in the Collectorship of Midnapore in Orissa, the final orders for the settlement of which, have been issued ; and the same reasons will induce me to recommend its being published throughout Bengal.

The accompanying extracts from the correspondence of the Collector of Shahabad, in the province of Behar, with the Board of Revenue, will prove that my expectations regarding the effect of this notification, were well founded (Appendix No. 1.)

I now come to the two remaining points on which I have differed with Mr. Shore, and the final decision regarding which, must rest with the Honorable Court of Directors ; viz., the expediency of declaring the decennial settlement permanent, and appointing officers on the part of Government, to collect the internal duties on commerce.

The following appears to me to be Mr. Shore's principal objections to a permanent assessment :—that we do not possess a sufficient knowledge of the actual collections made from the several districts, to enable us to distribute the assessment upon them, with the requisite equality :—that the demands of the zemindars upon the talookdars and ryots, are undefined ; and even if we did possess a competent knowledge of the above points, there are peculiar circumstances attending this country, which must ever render it bad policy in the Government, to fix their demand upon the lands.

I shall now offer such remarks as occur to me on the facts and arguments adduced by Mr. Shore, in support of the above objections :—

Mr. Shore observes, that we profess to take from the zemindars nine-tenths of their receipts ; and, under these circumstances, allowing for the common variations in the state of society, in the improvement, and in the decline of agriculture, and admitting the probable alterations in the value of silver, it is certain that the constancy of the assessment may be of great inconvenience, and even ruinous to many of the contributors ; and, in this case, that there will be a necessity of some future alteration, which must always take place to the disadvantage of Government, if the assessment be now declared fixed for ever.

Where there any grounds for supposing that a system which secures to the land-holder the possession of his lands, and the profits arising from the improvement of them, will occasion a decline in agriculture, then might we apprehend that a permanent assessment would, in a progress of time, bear hard upon the contributors ; but reason and experience justify the contrary supposition : in which case a fixed as-

assessment must be favourable to the contributors, because their resources will gradually increase, whereas the demand of Government will continue the same.

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Equally favourable to the contributors, is the probable alteration in the value of silver; for there is little doubt, but that it will continue to fall, as it has done for centuries past, in proportion as the quantity drawn from the mines, and thrown into the general circulation, increases. If this be admitted, the assessment will become gradually lighter, because, as the value of silver diminishes, the land-holder will be able, upon an average, to procure the quantity which he may engage to pay annually to Government, with a proportionably smaller part of the produce of his lands, than he can at present.

The circumstance of the country being occasionally liable to drought and inundation, which Mr. Shore adduces as an argument against a permanent assessment, appears to me strongly in favour of it. The losses arising from drought and inundation are partial and temporary; the crops only are damaged or destroyed; the land is neither swept away by inundation, nor rendered barren by drought, but, in the ensuing year, produces crops as plentiful as those which it would have yielded; had it not been visited by those calamities.

Now, if Mr. Shore's calculation of the proportion which the zemindars in general receive of the produce of their lands be accurate it is obvious that every temporary loss must fall upon Government; for so long as we profess to leave the zemindars no more than that proportion, and claim a right to appropriate the excess to the public use, from what funds are they to make these losses good? But when the demand of Government is fixed, an opportunity is afforded to the land-holder of increasing his profits, by the improvement of his lands; and we may reasonably expect that he will provide for occasional losses from the profits of favourable seasons.

The necessity, therefore, of granting remissions to the land-holders, for temporary losses, will diminish in proportion as the produce of the lands increases, and exceeds the demand of Government.

But let us suppose that hereafter it should be found necessary to grant remissions in districts which may suffer from drought or inundation, this is no argument against a permanent assessment; for, under the present system of variable assessments, we are frequently obliged to grant considerable deductions on these accounts, and there is no prospect of our being able to discontinue them, so long as the country is assessed at its full value, and no more is left to the land-holder than is barely sufficient for his subsistence, and for defraying the charges of collecting the rents from his lands.

There is this further advantage to be expected from a fixed assessment, in a country subject to drought and inundation, that it affords a strong inducement to the land-holder to exert himself to repair as speedily as possible the damages which his lands may have sustained from these calamities; for it is to be expected that when the public demand upon his lands is limited to a specific sum, he will employ every means in his power to render them capable of again paying that sum, and as large a surplus as possible, for his own use. His ability to raise money to make these exertions, will be proportionably increased by the additional value which the limitation of the public demand will stamp upon his landed property: the reverse of this is to be expected, when the public assessment is subject to unlimited increase.

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I am of opinion therefore, that there is no reason to apprehend a greater deficiency in the public revenues, from drought and inundation, when the assessment is fixed, than we have hitherto sustained, under the system of variable assessments; on the contrary, that we have very sufficient grounds for supposing that the necessity for granting remissions on these accounts will become gradually less. It further appears to me that the practice of heaping up the public revenue, by charging occasionally the improved estate of one land-holder with deficiencies in the public revenue assessed upon the lands of his neighbour, is both unjust and impolitic; and that until this practice is discontinued, both the land-holders and their under-tenants and ryots, will in general remain in a state of impoverishment, and that landed property will continue at its present depreciated value.

Mr. Shore observes, that the zemindars are ignorant of their true interests, and of all that relates to their estates:—That the detail of business with their tenants is irregular and confused, exhibiting an intricate scene of collusion, opposed to exaction, and of unlicensed demand substituted for methodized claims:—that the rules by which the rents are demanded from the ryots, are numerous, arbitrary, and indefinite:—that the officers of Government possessing local control, are imperfectly acquainted with them, whilst their superiors, further removed from the detail, have still less information:—that the rights of the talookdars dependent on the zemindars, as well as of the ryots, are imperfectly understood and defined:—that in common cases, we often want sufficient data and experience to enable us to decide, with justice and policy, upon claims to exemption from taxes; and that a decision erroneously made, may be followed by one or other of these consequences,—a diminution of the revenues of Government, or a confirmation of oppressive exaction:—that no one is so sanguine as to expect, that the perpetration of the zemindary assessment, will at once provide a remedy for these evils; that time must be allowed for the growth of confidence, and the acquisition of knowledge:—that we know from experience what the zemindars are, and that he is not inclined, in opposition to that experience, to suppose that they will at once assume new principles of action, and become economical landlords and prudent trustees of the public interests.

With regard to the ignorance and incapacity of the zemindars, admitting those defects to exist in that class of people to the extent supposed, I have already given it as my opinion, that they are to be attributed greatly to the system of collecting the public revenue from their lands, which as long prevailed in this country: to keep them in a state of tutelage, and to prohibit them from borrowing money, or disposing of their lands, without the knowledge of Government, as we do at present, with a view to prevent them suffering the consequences of their profligacy and incapacity, will perpetuate these defects. If laws are enacted which secure to them the fruits of industry and economy, and at the same time, leave them to experience the consequences of idleness and extravagance; they must either render themselves capable of transacting their own business, or their necessities will oblige them to dispose of their lands to others, who will cultivate and improve them. This I conceive to be the only effectual mode which this or any other Government could adopt, to render the proprietors of the lands economical landlords, and prudent trustees of the public interests.

I must here observe, however, that the charge of incapacity can be applied only, to the proprietors of the larger zemindaries. The proprietors of the smaller zemindaries, and talooks in general, conduct their own business; and I make no doubt would improve their lands, were they exempted from the authority of the zemindars, and allowed to pay their revenue immediately to the public treasuries of the Collectors.

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Admitting the detail of business between the zemindars and their under-tenants and ryots, to be in the intricate stato described by Mr. Shore, does it not prove that the various attempts hitherto made by successive administrations to simplify this intricacy, have been defective in principle, and consequently establish the necessity of having recourse to other measures for that purpose? We have found that the numerous prohibitory orders against the levying of new taxes, accompanied with threats of fine and punishment for the disobedience of them, have proved ineffectual; and, indeed, how could it be expected that whilst the Government were increasing their demands upon the zemindars, that they in their turn would not oppress the ryots; or that a farmer, whose interest extended little further than to the crops upon the ground, would not endeavour to exact, by every means in his power, as large a sum as possible, over and above the amount of his engagements with the public.

If the officers of Government possessing local control, are imperfectly acquainted with the rules by which the rents are demanded from the ryots, and their superiors inert or removed from the detail, have still less information of them, at what period are we to hope that Government and its officers, will obtain a more perfect knowledge of them? The Collectors have now been three years acting under positive instructions, to obtain the necessary information for concluding a permanent settlement. They have transmitted their reports; and if the information contained in them, and the numerous discussions on the same points, recorded on the proceedings of former administrations, are insufficient for us to act upon; at what period, and from whom, are we to expect to procure more perfect materials? Most of the Collectors who have furnished the last reports, are now upon the spot, and are the persons best qualified for carrying into execution the system which we may adopt. It is to be supposed that they have communicated all the information which they possessed; and no further lights are therefore to be expected from them. Shall we act upon this information, or shall we wait for other Collectors and fresh reports; or shall we calmly sit down discouraged by the difficulties which are supposed to exist, and leave the revenue affairs of this country, in the singular state of confusion in which they are represented to be by Mr. Shore?

In order to simplify the demand of the land-holder upon the ryots, or cultivator of the soil, we must begin with fixing the demand of Government upon the former; this done, I have little doubt but that the land-holders will without difficulty be made to grant Pottahs to the ryots upon the principles proposed by Mr. Shore in his propositions for the Bengal settlement. The value of the produce of the land, is well known to the proprietor or his officers, and to the ryot who cultivates it; and is a standard which can always be reverted to by both parties, for fixing equitable rates.

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Mr. Shore, in his Minute prefixed to his propositions for the Bengal settlement, has furnished the most satisfactory arguments, to prove the incompetency of the officers of Government to enter into this detail, with any prospect of success. He observes, "That it would be endless to attempt the subordinate variations, in the tenures or conditions of the ryots: that, it is evident, in a country where discretion has so long been the measure of exaction, where the qualities of the soil and the nature of the produce, suggest the rates of the rents; where the standard of measuring the land varies, and where endless and often contradictory customs exist, in the same district and village; the task must be nearly impossible; that the Collector of Rajeshahy observes upon the subject, that the infinite varieties of soil, and the further variations of value, from local circumstances, are absolutely beyond the investigation, or almost comprehensive, not merely of a Collector, but of any man who has not made it the business of his life."

It is evident therefore, that the only mode of remedying these evils, which is likely to be attended with success, is to establish such rules as shall oblige the proprietors of the soil, and their ryots, who alone possess the requisite information for this purpose, to come to a fair adjustment of the rates to be paid for the different kinds of lands or produce in their respective districts. Mr. Shore's proposition, that the rents of the ryots, by whatever rule or custom they may be demanded, shall be specific as to their amount,—that the land-holders shall be obliged, within a certain time, to grant Pottahs or writings to their ryots, in which this amount shall be inserted, and that no ryot shall be liable to pay more than the sum actually specified in his Pottah, if duly enforced by the Collectors,—will soon obviate the objection to a fixed assessment, founded upon the undefined state of the demands of the land-holders upon the ryots.

When the spirit of improvement is diffused throughout the country, the ryots will find a further security in the competition of the land-holders, to add to the number of their tenants.

It is no objection to the perpetuation of the zemindary assessment, that it will not at once provide a remedy for those evils: it is sufficient if it operates progressively to that end.

Mr. Shore observes, that we have experience of what the zemindars are; but the experience of what they are, or have been, under one system, is by no means the proper criterion to determine what they would be under the influence of another, founded upon very different principles. We have no experience of what the zemindars would be under the system which I recommend to be adopted.

I agree with Mr. Shore, that some interference on the part of Government, is undoubtedly necessary for effecting an adjustment of the demands of the zemindars upon the ryots; nor do I conceive that the former will take alarm, at the reservation of this right of interference, when convinced that Government can have no interest in exercising it but for the purposes of public justice. Were the Government itself to be a party in the cause, they might have some grounds for apprehending the results of its decisions.

Mr. Shore observes, that this interference is inconsistent with proprietary right; that it is an encroachment upon it, to prohibit a landlord from imposing taxes upon his tenant; for it is saying to him, that he shall not raise the rents of his estates; and that if the land is

the zemindar's, it will only be partially his property, whilst we prescribe the quantum which he is to collect, or the mode by which the adjustment is to take place between the parties concerned.

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If Mr. Shore means, that after having declared the zemindar proprietor of the soil, in order to be consistent, we have no right to prevent his imposing new abwabs, or taxes, on the lajds in cultivation, I must differ with him in opinion, unless we suppose the ryots to be absolute slaves of the zemindars: every bega of land possessed by them, must have been cultivated under an express or implied agreement, that a certain sum should be paid for each bega of produce, and no more. Every abwab, or tax, imposed by the zemindar over and above that sum, is not only a breach of that agreement, but a direct violation of the established laws of the country. The cultivator, therefore, has in such case, an undoubted right to apply to Government for the protection of his property; and Government is at all times bound to afford him redress. I do not hesitate therefore to give it as my opinion, that the zemindars neither now nor ever, could possess a right to impose taxes or abwabs upon the ryots; and if from the confusions which prevailed towards the close of the Mogul Government, or neglect, or want of information, since we have had the possession of the country, new abwabs have been imposed by the zemindars or farmers; that Government has an undoubted right to abolish such as are oppressive, and have never been confirmed by a competent authority; and to establish such regulations as may prevent the practice of like abuses in future.

Neither is the privilege which the ryots in many parts of Bengal enjoy, of holding possession of the spots of lajd which they cultivate, so long as they pay the revenue assessed upon them, by any means incompatible with the proprietary rights of the zemindars. Whoever cultivates the land, the zemindars can receive no more than the established rent, which in most places is fully equal to what the cultivator can afford to pay. To permit him to dispossess one cultivator, for the sole purpose of giving the land to another, would be vesting him with a power to commit a wanton act of oppression, from which he could derive no benefit. The practice that prevailed under the Mogul Government, of uniting many districts into one zemindary, and thereby subjecting a large body of people to the control of one principal zemindar, rendered some restriction of this nature absolutely necessary. The zemindar, however, may sell the land; and the cultivators must pay the rent to the purchaser.

Neither is prohibiting the land-holder to impose new abwabs or taxes on the lands in cultivation, tantamount to saying to him, that he shall not raise the rents of his estates. The rents of an estate are not to be raised by the imposition of new abwabs or taxes on every hega of land in cultivation; on the contrary, they will in the end, be lowered by such impositions; for when the rate of assessment becomes so oppressive as not to leave the ryot a sufficient share of the produce for the maintenance of his family, and the expenses of cultivation, he must at length desert the land. No zemindar claims a right to impose new taxes on the land in cultivation; although it is obvious that they have clandestinely levied them, when pressed to answer demands upon themselves; and that these taxes have, from various causes, been perpetuated to the ultimate detriment of the proprietor who imposed them.

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The rents of an estate can only be raised, by inducing the ryots to cultivate the more valuable articles of produce, and to clear the extensive tracts of waste land, which are to be found in almost every zemindary in Bengal. It requires no local knowledge of the revenues of this country, to decide, whether fixing the assessment, or leaving it liable to future increase, at the discretion of Government or its officers, will afford the greatest encouragement to the land-holder to have recourse to these means for the improvement of his estate.

In support of the opinion which I expressed upon a former occasion, respecting the large proportion of waste land in the Company's territories, I have annexed some extracts from the correspondence of the Collector in the Dacca Province, &c.; and whoever will take the trouble to consult the public proceedings, will find there are many districts, both in Bengal and Behar, which are not better cultivated than those alluded to in letters of the above mentioned Collectors (Appendix No. 2.)

It does not appear to me, that the regulations for the new settlement, confirm all existing taxes, if, upon enquiry, they shall appear to be unauthorized, and of recent imposition; nor that the zemindars will be entitled to deductions, upon the abolition of them.

With regard to the rates at which landed property transferred by public sale, in liquidation of arrears, and it may be added, by private sale or gift, are to be assessed; I conceive that the new proprietor has a right to collect no more than what his predecessor was legally entitled to, for the act of transfer certainly gives no sanction to illegal impositions. I trust, however, that the due enforcement of the regulations for obliging the zemindars to grant Pottahs to their ryots, as proposed by Mr. Shore, will soon remove this objection to a permanent settlement. For whoever becomes a proprietor of land after these Pottahs have been issued, will succeed to the tenure, under the condition, and with the knowledge, that these Pottahs are to be the rules by which the rents are to be collected from the ryots.

With respect to the talookdars, I could have wished that they had been separated entirely from the authority of the zemindars, and that they had been allowed to remit the public revenue assessed upon their lands immediately to the officers of Government, instead of paying it through the zemindar, to whose jurisdiction they are subjected. The last clause in the 16th Article of Mr. Shore's propositions, which directs that the lands of the talookdars shall be separated from the authority of the zemindars, and their rents be paid immediately to Government, in the event of the zemindars being convicted of demanding more from them than they ought to pay, will afford them some security from oppression.

When the demand of Government upon the zemindars is fixed, they can have no plea for levying an increase upon the talookdars, for I conceive the talookdars in general, to have the same property in the soil as the zemindars, and that the former, are to be considered as proprietors of lesser portions of land, paying their revenues to Government, through the medium of a larger proprietor, instead of remitting them immediately to the public treasury. The pernicious consequences which must result from affording to one individual, an opportunity of raising the public revenue assessed, upon the lands of another, at his own discretion and for his own advantage, are evident; and on this account, I was desirous that all proprietors

of land, whether zemindars, talookdars, or choudries, should pay their rent immediately to the European Collector of the district, or other officer of Government, and be subject to the same general laws.

The number of names, upon the rent-roll, will add little to the business of the Collector of a district, provided that the sum to be paid by each proprietor of land is fixed.

In support of this opinion, I have annexed some Extracts from the Proceedings of the Committee of Circuit; the members of which must have been well acquainted with the customs and practices of the Mogul Government, (Appendix No. 3.)

These Extracts afford convincing proofs of the proprietary rights of the inferior zemindars and talookdars; and that their being made to pay their rent through the superior zemindar of the district, was solely for the convenience of the Government, which found it less difficult to collect the rents from one principal zemindar than from a number of petty proprietors.

They further prove, that the zemindars, who sold their lands to raise money for the liquidation of the public balances, disposed of all the rights which they possessed in them, as individuals; and that whatever authority they might exercise over them, after the sale, must have been virtually delegated to them by the Government, and not derived from themselves; and consequently that, in separating such talookdars from the jurisdiction of the zemindars, we should not have infringed the rights of the latter, but only deviated from a practice of the Mogul Government, from which that administration itself, frequently departed; and whose conduct, in cases of this nature, should not, I conceive, be made the rule of ours, when found to be inconsistent with the good of the community.

The temporary reduction of the tribute of the Rajah of Benares, adduced by Mr. Shore to prove that the internal arrangements which we may find it necessary to make, after fixing the jumma payable by each zemindar, may hereafter oblige us to grant remissions, and thereby diminish the public revenues, does not appear to me a case in point.

The revenue received from Benares, was at once raised from 22 to 40 lacs of rupees. The Rajah being incapable of transacting his own affairs, the management of them was vested in a naib or deputy, whose rapacity and mal-administration, together with that of his officers, occasioned a general decline in the cultivation of the country, and consequently diminished its resources. The late reform of the customs, and internal duties, gave rise to a further temporary diminution of them.

The above, are the principal causes which have occasioned the reduction in the revenues in Benares; but as it is obvious, that similar causes will not exist either in Bengal or Behar, no arguments against fixing the assessment in these provinces, can be founded upon this temporary deficiency in the revenues of Benares.

Still less can any just conclusions be drawn against fixing the demand of Government upon the lands, from the instance of the settlement made last year in Midnapore, by the present Collectors. Mr. Shore observes, that if this assessment, formed upon documents of the greatest probable authenticity, had been declared permanent, the collection of it, if enforced, would have reduced many of the talookdars to distress, and some to ruin.—That, are we not as likely, or more so, to err, in the distribution of the assessment upon Collectorships, as upon the subdivisions of a particular district?

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How far this reasoning is applicable to the settlement which we are about to conclude in the districts of Bengal, will appear from a reference to our Proceedings regarding Midnapore.

The canongoe of that district delivered in accounts, in which the gross produce of the country was estimated, to be nearly double the amount of the revenue collected from it, on the account of Government. The supposed profits of the land-holders, after making allowance for their charges in collecting the rents, were thought larger than what they were entitled to; and measures were taken to appropriate a part of them to the public use.

A considerable increase was accordingly imposed on the country, and the canongoe, through whom the accounts of the produce were obtained, pledged himself to become responsible, should the produce of any district fall short of his estimates.

It appears from the Collector's report, referred to in Mr. Shore's Minute of the 25th November last, that the collection of this settlement was made with much difficulty, and that it was attended with great distress, entailing indigence on the renters of Minechourah, Kookulpour, and Boccamootah; and that in the two last districts, after the musussil assets had been completely collected, there remained a balance due from those mehals, which, it was pretty well known, was discharged by the sale of effects, and the mortgaging of rent-free lands.

The Collector further represented, that the canongoe's estimates had, in many places, proved fallacious,—that the assessment was too high,—and that there was an absolute necessity for lowering it, in the ensuing year; he was accordingly directed to repair to Calcutta; and after the accounts which he brought with him, were carefully examined; we judged it expedient to grant him a general authority to propose such remissions in the assessment, as might appear to him necessary.

I confess, my expectations were never sanguine, that this settlement would be realized without distress to the numerous zemindars and talookdars, who are proprietors of the lands in Midnapore; and it is my opinion, that every attempt of this nature, to appropriate to the use of Government the profits of the land-holders, allowing them only what, upon an arbitrary average estimate, is deemed sufficient for their maintenance and defraying the necessary charges of collecting the rents of their estates, will end in disappointment to Government, ruin to the proprietors of the soil, and in the establishment of mutual distrust.

The history of this settlement, may be traced upon the public proceedings; and, I trust, that the state to which it has reduced many of the land-holders, will suggest to the Court of Directors very strong arguments in favour of a permanent assessment, and prove to them the justness of Mr. Shore's own observation:—"That the mere admission of the rights of the zemindars, unless followed by the measures that will give value to it, will operate but little towards the improvement of the country;—that the demands of a foreign dominion, like ours, ought certainly to be more moderate, than the impositions of the native rulers; and that to render the value of what we possess permanent, our demands ought to be fixed:—that, removed from the control of our own Government the distance of half the globe, every practicable restriction should be imposed upon the administration in India, without circumscribing its necessary power; and the property of the inhabitants be secured against the fluctuations of caprice, or the license of unrestrained control."

The principles which influenced the conclusion of this settlement, I am happy to say, have not found admission among those which are to regulate the formation of the future settlement of the districts in Bengal; and consequently, I trust that we shall not be subjected to the same disappointment which we have experienced in Midnapore.

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Mr. Shore admits the general principle of the inexpediency of the total of the public assessment being increased at any future settlement; but the adoption of his proposition to correct periodically the inequalities that may appear in the proportions which are paid by the individual land-holders, would, in my opinion, be attended with almost every discouragement and mischievous effect that the annual farming system could be supposed to produce.

No previous assurances, however solemn, could convince the zemindars, that Government would, at the expiration of their leases, be contented with less than the highest rent that could be exacted from their lands; and even if experience should prove to them, that the intention of laying an additional assessment upon the most wealthy, went no further than to indemnify the public treasury for the losses that had been sustained by deficiencies in the rents of others, it would be vain to expect them to admit the justice of the principle, that the industrious man should be taxed in proportion to the idleness and mismanagement of his neighbours; or, if they admitted it, to persuade them that the shares of those deficiencies had been fairly and impartially distributed; and I must confess, that I do not think that a Government, or a set of Collectors, will never exist in this country, that would be qualified, at the end of a ten years' lease, to discriminate the acquisitions of fortune, which had arisen from advantageous agreements, from those that had been produced, by the superior economy and industry of other proprietors, and consequently, that to proportion a general assessment upon that principle, would be absolutely impracticable.

Although the zemindars and other land-holders in this country, are in general extremely improvident, and from their having been hitherto harassed with annual assessments, would no doubt receive a ten years' settlement with much satisfaction; yet short-sighted as they are, I cannot by any means admit, that they would not clearly see a wide difference between a tenure of short duration and a perpetuity. But should it even happen, in the first moments of their joy, that they could lay aside all apprehensions of meeting with vexations in future settlements, they would infallibly recollect themselves, when their leases approached within three or four years of a conclusion; and as the same pernicious effects would then follow, that are now experienced annually, they would endeavour to give themselves an appearance of poverty, by concealing the wealth that they might have acquired, and to depreciate the value of their lands, by neglecting their cultivation, in hopes of obtaining, by those means, more advantageous terms, at an ensuing settlement; and these consequences, by withdrawing the application of certain portions of stock and industry, must operate for a time, to the general detriment of the State.

I trust, however, that it cannot be imagined that I would recommend that the proposed settlement should be made with a blind precipitation; or without our having obtained all the useful information that, in my opinion, can be expected of the real state and value of the different districts.

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Twenty years have been employed in collecting information.—In 1769, Supervisors were appointed;—in 1770, provincial Councils were established;—in 1772, a Committee of Circuit was deputed to make the settlement, armed with all the powers of the Presidency;—in 1776, Aumeens were appointed to make a hustabod of the country;—in 1781, the provincial Councils of revenue were abolished, and Collectors were sent into the several districts, and the general Council and management of the revenues, was lodged in a Committee of revenue at Calcutta, under the immediate inspection of Government. Like our predecessors, we set out with seeking for new information; and we have now been three years in collecting it. Voluminous reports have been transmitted by the several Collectors, on every point which was deemed of importance. The object of these various arrangements has been, to obtain an accurate knowledge of the value of the lands, and of the rules by which the zemindars collect the rents from the ryots.

The Collectors in Behar, not even excepting the two to whom Mr. Shore alludes as having declared it impracticable to make the proposed settlement, have already, with great appearance of benefit to the Company, and of advantage to the Natives, made considerable progress in executing the instructions that they have received for making the ten years' settlement, conformable to the orders of the Court of Directors; and in every instance where it has been stated, that further time was necessary to acquire a minute knowledge of the resources of any particular district, the Board has readily acquiesced, in allowing a partial delay.

I shall certainly be no less inclined to recommend the observation of the same rule, during the progress of the settlement in Bengal and Orissa; and in those districts that, from long mismanagement, are evidently in a state of decline and disorder, I shall not only willingly agree to postpone the settlement for a twelve month longer, but also assent to any modifications in it, that may appear to be applicable to their present conditions. But after having adopted those and such other measures as may appear necessary, from the reports and explanations which may be laid before us by the different Collectors, whilst they are engaged in the execution of our instructions, I must declare, that I am clearly of opinion, that this Government will never be better qualified, at any given period whatever, to make an equitable settlement of the land-revenue of these provinces; and that if the want of further information was to be admitted now, or at any other future period, as a ground for delaying the declaration of the permanency of the assessment, the commencement of the happiness of the people and of the prosperity of the country, would be delayed for ever.

The question that has been so much agitated in this country, whether the zemindars and talookdars are the actual proprietors of the soil, or only officers of Government, has always appeared to me to be very uninteresting to them; whilst their claim to a certain percentage upon the rents of their lands, has been admitted, and the right of Government to fix the amount of those rents at its own discretion, has never been denied or disputed.

Under the former practice of annual settlement, zemindars who have either refused to agree to pay the rents that have been required, or who have been thought unworthy of being intrusted with the management, have, since our acquisition of the Dewanny, been dispossessed in numberless instances, and their land held khas, or let to a far.

mer; and when it is recollected that pecuniary allowances have not always been given to dispossessed zemindars in Bengal, I conceive that a more nugatory or delusive species of property could hardly exist.

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On the other hand, the grant of these lands at a fixed assessment, will stamp a value upon them hitherto unknown; and, by the facility which it will create of raising money upon them, either by mortgage or sale, will provide a certain fund for the liquidation of public or private demands, or prove an incitement to exertion and industry, by securing the fruits of those qualities in the tenure, to the proprietor's own benefit.

The latter part of Mr. Shore's Minute recorded on the 21st December, commencing from the 27th paragraph, and from thence to the conclusion, relates to a settlement of four or five pergunnahs in the Collectorship of Behar Proper, concluded by the Collector, and confirmed by this Board on the —December 1788, from year to year, until the pleasure of the Court of Directors regarding it, shall be known.

I shall hereafter record my sentiments on Mr. Shore's remarks on this settlement. I must observe, however, that they are not applicable to the general question now under discussion. The parts of that settlement which Mr. Shore thinks exceptionable, have not been adopted in the remainder of the Collector's districts, nor in the other Collectorship in Behar; nor is it proposed to introduce them, in the settlement of Bengal.

I have thought it necessary to say thus much, lest, from the subjects being so much blended in Mr. Shore's Minute, it should be supposed that his objections to the settlement of these pergunnahs in the Collectorship of Behar Proper, are equally applicable to the general plan of settlement for the Company's dominions at large.

I readily agree, however, that the Collector of Behar be called upon to answer the queries proposed by Mr. Shore; and that his reply be transmitted to the Court of Directors, with such remarks upon it as we may hereafter think necessary.

I now come to the remaining point upon which I have differed with Mr. Shore; viz., the expediency of taking into the hands of Government, the collection of the internal duties on commerce; and allowing to the zemindars and others, by whom these duties have been hitherto levied, a deduction adequate to the amount which they now realize from them.

Mr. Shore's propositions for the settlement of Bengal, will point out his sentiments regarding the collection of the internal duties; and I believe it was principally at my instance, that he acquiesced in the resolution for taking the collection of these duties into the hands of Government, in Behar, as entered on our proceedings of the 18th September last.

It was by my desire, also, that similar instructions were issued to the Collector of Midnapore.

To those who have adopted the idea, that the zemindars have no property in the soil, and that Government is the actual landlord, and that the zemindars are officers of Government removeable at pleasure; the question regarding the right of the zemindars to collect the internal duties on commerce, would appear unnecessary. The committing the charge of the land-revenues to one officer, and the collection of the internal duties to another, would to them appear only a deviation from the practice of the Mogul Government, and not an infringement of the

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rights of individuals; but what I have already said will be sufficient to show, that these are not the grounds upon which I have recommended the adoption of the measure.

I admit the proprietary rights of the zemindars, and that they have hitherto held the collection of the internal duties; but this privilege appears to me so incompatible with the general prosperity of the country, that however it may be sanctioned by long usage, I conceive there are few who will not think us justifiable in resuming it.

It is almost unnecessary to observe, how much the prosperity of this country depends upon the removal of all obstructions, both to its internal and foreign commerce. It is from these resources only, that it can supply the large proportions of its wealth, which are annually drained from it, both by the Company and by individuals.

The rates by which the internal duties are levied, and the amount of them collected in each zemindary, have, as far as I have been able to trace, never been ascertained: when the lands of the zemindars have been leased out to farmers, these duties have been collected by them.

It is, I believe, generally allowed, that no individual in a state, can possess an inherent right to levy a duty, on goods or merchandize purchased or sold within the limits of his estate, and much less upon goods passing along the public roads which lead through it. This is a privilege which the sovereign power also is entitled to exercise, and no where else can it be lodged with safety. Every unauthorized exaction levied on the goods of a merchant, and every detention of them in their progress through the country, is a great public injury. The importation of foreign commodities, and the exportation of our own, are alike obstructed; for accumulated exactions, by raising the price, diminish the consumption of the commodity, and the merchant is under the necessity either to give up his trade, or to go to other countries, in search of the same goods. It cannot be expected that a zemindar will be influenced by these considerations, and much less a temporary farmer, whose only object can be to exact from the cultivators of the soil, as well as from merchants and traders, as much as he can compel them to pay.

The Court of Directors themselves appear to have been of this opinion, from the following paragraph of their letter of the 10th April. 1771:—

“As we have reason to believe that many bazars are held in the provinces, without the authority of Government, and which must be an infringement of its right, a great detriment to the public collection, and a burden and oppression on the inhabitants; you will take care that no bazars or gunges be kept up, but such as particularly belong to the Government.—But in such bazars and gunges, the duties are to be rated in such manner as their situations, and the flourishing state of the respective districts will admit.”

And in the same letter, they observe:—“Persuaded as we are, that the internal traffic of Bengal has received further checks from the duties which are levied, and the exactions which are imposed at petty chokies, we positively direct, that no such chokies be suffered to continue, on any pretence whatever, to impede the course of commerce from one part of the province to the other. It is necessary, however, that the nine general chokies which have been established for collecting the duties payable to the Circar, should remain, and these only.”

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The chokies stationed upon the banks of the rivers to collect duties on boats, on the part of the zemindars, were directed to be abolished, in consequence of the Company's orders, and adequate deductions were granted to the zemindars; but the duties levied at the hauts, ganges, and inland chokies, were ordered to be continued, in the hands of the zemindars as formerly. The zemindars were also prohibited from collecting inland raddarry duties, that is, duties upon goods not brought or sold within their zemindaries, but only passing through them. Notwithstanding this prohibition has been frequently repeated, our proceedings exhibit numerous instances of these raddarry duties being levied by zemindars and farmers; and from opportunities which are afforded them, by having the collection of the authorized inland duties in their hands, I have every reason to believe that the practice is but too general. I understand that the Collector of Nuddea has lately abolished a very considerable number of chokies, at which unauthorized duties were collected on the internal trade, by the officers of the zemindar, in defiance of the repeated orders of Government. If these interruptions to commerce, are found to exist in a district almost in the neighbourhood of Calcutta, and under a vigilant Collector, it may be supposed that, in the more inland parts of the country, and under Collectors less active, that the evil prevails to a greater extent.

The inefficacy of the power of Government to restrain zemindars from these oppressive exactions, whilst they are allowed to possess the right of levying taxes of any kind upon commerce, has been long experienced in many shapes. It is only by the total resumption of this right, that such abuses can be prevented; and as the general interests of the community require that a regular system of taxation upon the internal trade of the country, should be established, we are justified by the constant practice of our own country, and that of other nations, in demanding from individuals, upon granting them a full compensation for their present value, a surrender of privileges which counteract so beneficial a measure.

Further benefits are to be derived from this arrangement, when the amount of the internal duties, the rates by which they are levied, and the articles subject to the payment of them are ascertained. Some may be increased, and others diminished or struck off, according as may be judged advisable; and in a course of time, as commerce and wealth increase, such regulations may be made in the duties on the internal trade, and the foreign imports and exports, as will afford a large addition to the income of the public, whenever its necessities may require it, without discouraging trade or manufactures, or imposing any additional rent on the lands.

Having stated such remarks on Mr Shore's Minute as appeared to me necessary, I shall subjoin the following observations on the revenue system of this country, which may be found deserving of consideration:—

Although Government has an undoubted right to collect a portion of the produce of the lands to supply the public exigencies, it cannot, consistent with the principles of justice and policy, assume to itself a right of making annual or periodical valuations of the lands, and taking the whole produce, except such portion as it may think proper to relinquish to the proprietors for their maintenance, and for defraying the charges of managing their estates.

The Supreme power in every State, must possess the right of tax-

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ing the subject, agreeably to certain general rules; but the practice which has prevailed in this country for some time past, of making frequent valuations of the lands, and where one person's estate has improved, and another's declined, of appropriating the increased produce of the former, to supply the deficiencies in the latter, is not taxation, but in fact a declaration that the property of the land-holder is, at the absolute disposal of Government. Every man who is acquainted with the causes which operate to impoverish or enrich a country, must be sensible that our Indian territories must continue to decline, as long as the practice is adhered to.

The maxim that equality in taxation is an object of the greatest importance, and that in justice, all the subjects of a State should contribute as nearly as possible, in proportion to the income which they enjoy under its protection, does not prove the expediency of varying the demand of Government upon the lands; on the contrary, we shall find that, in countries in which this maxim is one of the leading principles in the imposition of taxes, the valuation of the land on which they are levied is never varied.

In raising a revenue to answer the public exigencies, we ought to be careful to interfere as little as possible in those sources from which the wealth of the subject is derived.

Agriculture is the principal source of the riches of Bengal; the cultivator of the soil furnishes most of the materials for its numerous manufactures. In proportion as agriculture declines, the quantity of these materials must diminish, and the value of them increase, and consequently the manufactures must become dearer, and the demand for them be gradually lessened. Improvement in agriculture will produce the opposite effects.

The attention of Government ought therefore to be directed to render the assessment upon the lands, as little burdensome as possible: this is to be accomplished only by fixing it. The proprietor will then have some inducement to improve his lands; and as his profits will increase in proportion to his exertions, he will gradually become better able to discharge the public revenue.

By reserving the collection of the internal duties on commerce, Government may at all times appropriate to itself, a share of the accumulating wealth of its subjects, without their being sensible of it. The burden will also be more equally distributed; at present, the whole weight rests upon the land-holders and cultivators of the soil.

Whereas the merchants and inhabitants of the cities and towns, the proprietors of rent-free lands, and in general, all persons not employed in the cultivation of the lands, paying revenue to Government, contribute but little, in proportion to their means, to the exigencies of the State. It is evident, therefore, that varying the assessment on the lands, is not the mode of carrying into practice the maxim, that all the subjects of a State ought to contribute to the public exigencies, in proportion to their incomes; and that other means must be employed for effecting this object.

In case of a foreign invasion, it is a matter of the last importance, considering the means by which we keep possession of this country, that the proprietors of the lands should be attached to us, from motives of self-interest. A land-holder, who is secured in the quiet enjoyment of a profitable estate, can have no motive for wishing for a change. On the contrary, if the rents of his lands are raised, in proportion to

their improvements,—if he is liable to be dispossessed, should he refuse to pay the increase required of him, — or if threatened with imprisonment or confiscation of his property, on account of balance due to Government, upon an assessment which his land, were unequal to pay; he will readily listen to any offers which are likely to bring about a change that cannot place him in a worse situation, but which hold out to him hopes of a better.

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Until the assessment on the lands is fixed, the constitution of our internal Government in this country, will never take that form which alone can lead to the establishment of good laws, and ensure a due administration of them. For whilst the assessment is liable to frequent variation, a great portion of the time and attention of the Supreme Board, and the unremitting application of the Company's servants of the first abilities, and most established integrity will be required to prevent the land-holders being plundered, and the revenues of Government diminished, at every new settlement; and powers and functions, which ought to be lodged in different hands, must continue as at present, vested in the same persons; and whilst they remain so united, we cannot expect that the laws which may be enacted for the protection of the rights and property of the land-holders, and cultivators of the soil, will ever be duly enforced.

We have, by a train of the most fortunate events, obtained the dominion of one of the most fertile countries on the face of the globe, with a population of mild and industrious inhabitants, perhaps equal to, if not exceeding in number, that of all the other British possessions put together.

Its real value to Britain, depends upon the continuance of its ability to furnish a large annual investment to Europe; to give considerable assistance to the treasury at Canton; and to supply the pressing and extensive wants of the other Presidencies.

The consequences of the heavy drains of wealth, from the above causes, with the addition of that which has been occasioned by the remittance of the private fortunes, have been for many years past, and are now severely felt, by the great diminution of the current specie, and by the languor which has thereby been thrown upon the cultivation, and the general commerce of the country.

A very material alteration in the principles of our system of management, has therefore become indispensably necessary, in order to restore this country to a state of prosperity, and to enable it to continue to be a solid support to the British interests and power, in this part of the world.

We can only accomplish this desirable object, by devising measures to rouse and increase the industry of the inhabitants; and it would be in vain to hope that any means but those of holding forth prospects of private advantage to themselves, could possibly succeed to animate them to exertion.

I am sorry to be obliged to acknowledge it, but it is a truth too evident to deny, that the land proprietors throughout the whole of the Company's provinces, are in a general state of poverty and depression.

I cannot even except the principal zemindars from this observation; and it was not without concern, that I saw it verified very lately, in one instance, by the Rajah of Burdwan, who pays a yearly rent of upwards of £ 400,000 to Government, having allowed some of

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his most valuable lands to be sold, for the discharge of an inconsiderable balance due to Government.

The indolent and debased character of many of the zemindars, must no doubt have contributed to the ruin of their circumstances; and though I am afraid the cases are but few, yet I conceive it to be possible that there may be some instances, in which the poverty that is pleaded may be only pretended.

Either supposition must, however, reflect some discredit upon our system of management; for it would imply, that we have been deficient in taking proper measures to inculcate the zemindars to a line of conduct, which would produce advantage to themselves; or, that if they have acquired wealth, their apprehension of our rapacity induces them to conceal it.

We are therefore called upon to endeavour to remedy evils by which the public interests are essentially injured; and by granting perpetual leases of the lands at a fixed assessment, we shall render our subjects the happiest people in India, and we shall have reason to rejoice at the increase of their wealth and prosperity, as it will infallibly add to the strength and resources of the State.

I therefore propose, that the letter from the Board of Revenue, with the reports of the Collectors in Bengal, respecting the ten years' settlement, and Mr. Shore's Minute and Proposition, delivered in for record in June last, be now entered upon the proceedings.

That a copy of Mr. Shore's Propositions (the articles relating to the gunges excepted) with such of the alterations contained in our Resolutions of the 25th November last, for the settlement of Midnapore, as are applicable to the districts in general, be transmitted to the Board of Revenue; and that they be directed to proceed, without delay, to form the ten years' settlement in Bengal, agreeable to the rules and prescriptions therein laid down.

That the Board of Revenue be directed to notify to the land-holders, that the settlement, if approved by the Court of Directors, will become permanent, and no alteration take place at the expiration of the ten years.

That the Board of Revenue be further directed to issue the same instructions to the Collectors in Bengal, for the separation of the gunges, bazars, and huts, held within them, as have been transmitted to the Collectors of Behar, and the Collector of Midnapore.

February 3rd.

APPENDIX No. 1.

Appendix
(No. 1) to the
preceding Mi-
nute.

Copy of a letter from the Collector of Shahabad, to the Board of Revenue, dated the 29th September 1789.

It is above a month since my arrival in this pergunnah, in order to prepare for the ten years' settlement. The strict attention due to your orders, and no less, my anxiety to see justice done to the several zemindars with whom I am directed to form my settlement, have occasioned great and unavoidable delay, owing to the variety of claims preferred for several, nay for the greater part of the villages of this pergunnah: so numerous are these claims, that it would be impossible to conclude a settlement for some months to come, were a legal investigation to take place, previous to the adoption of such measures. The causes

of this confusion and variety of claims, will be clearly explained by the following statement.

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Baboos Juggernaut Sing, and Seennote Sing, sons of Pulwan Sing, having represented to the Patna Council, through Mr. Palmer, Collector of Rottas in 1771, that their zemindary consisted of 874 $\frac{1}{2}$ villages; obtained in lieu of malikana on the said zemindary 29 villages, agreeably to the enclosed copy of the sunnud granted to them, signed by Messrs. Barwell, Vansittart and Palk, under date 9th November 1771. It appears by the representation of the people of this pergunnah, that the account of 874 villages, was made out secretly, a great part of the said villages being in fact the property of others. The Baboos, however, were not put in possession of the above-mentioned 29 villages in lieu of malikana, till four years after the sunnud above alluded to was granted them, at the time that these malikana villages were on the point of being delivered over to the Baboos by the then aumil, Beza Koolly Khawn. The proprietors of those villages, clandestinely included in the Baboos zemindary, naturally considered themselves as most grievously injured, nay, in a manner, dispossessed of their inheritance by such act; they therefore appeared before the Patna Council, and represented the hardship of their case. In consequence of this, the Council suspended the delivery of the 29 villages, and dismissed the Baboos, declaring that unless they could satisfy the claimants, they could not be indulged with a separation of malikana to that amount. The Baboos then entered into engagements with the said claimants, to give them their respective shares of such malikana villages, on their arrival in the pergunnah. Deceived by these assurances, they remained silent during the next council day; when the Baboos resumed, and obtained their demands. Since the Baboos have had possession of the 29 villages, so far from observing their engagements with the different land-holders, they never allowed them the smallest participation of the proceeds from such malikana villages, and the aumil, in order to keep them quiet, gave them a certain allowance in lieu of malikana, for which they always were credited in their woossool banky accounts, at the close of the year: these claimants, both before and after the separation of the malikana village, were, and still are, considered as the rightful proprietors of their respective villages, so much so, indeed, that the aumils have generally accepted of their caboolats as such, and they have ever been deemed competent to sell their lauds: as a proof of this, several sales have taken place, and the Baboos themselves have in some cases, been witnesses to such deeds of sale, — in my opinion; thereby admitting their proprietary right: they have even gone so far as to purchase one of those villages, forming a part of the 874, which they represented as their own zemindary, and on which they had received malikana. The amount of the sales above-mentioned have frequently been appropriated towards the liquidation of the revenue of Government.

You will not be surprized, gentlemen, from the above representation of past facts, to hear, that in my proposed formation of the settlement, I have had objections and claims come before me, under the following description:—

1. The Baboos object to any person or persons being permitted to enter into engagements, as malicks, for any village or villages, which have been included in the 874 villages, stated by them to the Patna

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Council to compose their zemindary, and on which they have already received the proprietary rights of malikana, as such circumstances might affect the tenure of their malikana villages granted by the said Patna Council.

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2. Men whose talooks were included in the Baboo's 874 villages, now claim the right of proprietors; and deny that the Baboos are possessed of any deeds which can justly deprive them of their rights. In like manner, the heads of several of the villages, composing such talooks, make the same objection to the talookdars' claim, asserting themselves independent malicks. They affirm, that solely for the sake of security to themselves, they placed their respective villages under the protection of such talookdars, who, from their superior influence, were able to screen them from the vexatious interference of the overbearing agents of the *hawkin*, or provincial officer, on the part of Government.

3. The smaller zemindars, who assert that they included their villages in the talooks of the greater land-holders, for the sake of protection only, have occasionally disposed of the whole, or part of such villages. The purchasers claim possession, and the privilege of giving in their cabooleats, malick, or proprietors. This is objected to by the talookdar, who considers every village forming the talooka, as his own unqualified property.

4. Men who have purchased villages or talooks, and paid ready money into the treasury of the aumil, deeming their claims superior to all others, urge them with much vehemence. Some of these purchasers of lands have sold their lands to others, and it is possible that such sales, have been variously multiplied.

5. Many of the old proprietors who have disposed of their villages at different times, in order to pay their balance of revenue, urge with great earnestness, that such sales were occasioned by the oppressive extortion of aumils, and that, at a time, when the property of land was rather considered a misfortune than an advantage. They therefore request that their old accounts may be examined, and that they are most willing to pay such balances as may appear just. They further urge, that the present prospect of ease and profit to all proprietors of land, from the proposed ten years' settlement, as well as from the probability of a fixed mokurrery assessment, will tend considerably to raise its value; and that their property was sold to satisfy the demands of aumils, at every disadvantage, even supposing the demands just; because, at that time, lands scarcely bore any value.

6. Some cases have occurred where the real proprietors of the soil have sold their land twelve or fifteen years ago; but have, nevertheless, continued in charge of such lands for the following reasons:—The purchaser, although willing to afford an equitable jumma, has not unfrequently been frustrated in this respect by the exaction of the aumil, and by the eagerness of the old malik, to submit to any extortion, rather than quit the lands he has been obliged to sell. By these means, the purchaser has for long intervals, remained out of possession. At this particular time, when all are struggling to establish a claim to land, the old proprietors object, the purchasers not having had possession, as a reason why the bills of sale in his favour, should not be adhered to.

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Having, gentlemen, with unavoidable though necessary prolixity, submitted to you the unexpected and embarrassing obstacles which have occurred in my preparation of the ten years' settlement in this pergunnah, as far as relates to the 874 villages, in which the Baboos have received their malikana, I beg leave to inform you of the mode which I have adopted, as a temporary expedient, to relieve myself from these difficulties, till your opinion and determination on the various and important points shall be communicated to me. It is self-evident from the number of competitors to enter into engagements, that the embarrassments above-mentioned, have not arisen, regarding the amount to be levied by me, on the part of Government: This particular I have ascertained with accuracy and equity. My difficulty has been to select persons with whom it would be most advisable to settle on account of their apparent superiority of claim, and the greater security of the revenue. I have therefore, in almost all cases, given the preference to occupancy. In truth, gentlemen, these old malicks have urged their claims with much anxiety and importunity. They absolutely refused to enter into any kind of engagement but as malicks, declaring they would rather lose their lives, than acquiesce in a relinquishment of what they considered, their hereditary rights. In this predicament, as I could not possibly allow of their title of malicks, (however hard their case may be) the malikana having already been enjoyed by the Baboos, I found it absolutely necessary to contrive some mode of accommodating their scruples, without conceding the rights of Government. I proposed to them, therefore, to enter into engagements as mere renters, annexing the appellation of ooras malicks, that is, in English, commonly called or considered as proprietors. This had the desired effect, and they have further entered into engagements binding themselves, if hereafter any persons should establish their claims by legal process, that they will readily relinquish such places, with all their claims of malicks, and privileges of renters, after a deduction of any expenses incurred by them in improvement. It is obvious that, from this arrangement, the proprietary rights of these people are not admitted by me, on the part of Government; and should you be so indulgent as not to consider these villages, on which the Baboos have received their malikana, as the exclusive property of Government, no kind of obstruction whatever will be occasioned to the pretensions of future claimants. In the Dewanny Adawlut, it may be urged that, as there were such a variety of claimants, I might have settled with indifferent persons. To this I answer, that the old occupants, who have for a long lapse of years, had possession, and who are not only men of superior responsibility, but have the advantage of local authority, would most probably, on an attempt to dispossess them, have removed with their family ryots, and every implement of agriculture, to other places. It cannot but be evident, that the consequences of such desertion would be distress to the former occupant, total ruin to the renter, and ultimate loss to Government.

The Baboos are very desirous of joining their malikana villages to their zemindary, and of entering into engagements as malicks, for the whole; they having long since received the right of malicks, in the enjoyment of the 29 villages. I have not considered myself at liberty to attend to their wishes, as in the extract of a letter from the Right Hon. the Governor-General in Council, under date the 17th July last, forwarded to me in your letter of the 30th of the same month, the

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Board forbid the nine-tenths of Syd Noor ul Hossain Khan's zemindary, being settled with him. The cases of these Baboos, and Noor ul Hossain Khan, are exactly similar: both have received malikana in land, by virtue of sunnuds, from the Chief and Council of Patna.

Ahmud Alli Khan, in the course of his long residence in these pergunnahs as farmer, has sold several villages at public sale, for balances of revenue; he has himself bought up many, in the name of his dependents. He now claims the right of giving in caboolat as malik. I therefore request your sentiments on this head for my guidance.

Extract of a Letter from the Collector of Shahabad, to the Board of Revenue, dated the 30th of September 1789.

I cannot, gentlemen, conclude this letter, without expressing my sense of the great justice of Government, in permitting those zemindars, who have obtained malikana in land, to annex it, to their hereditary estates. The vexatious uncertainty, and frequent injustice, consequent to the late system, have in most cases, driven these people to apply for a tenth of their estates in land; they thought it better to resign all pretensions to the management of the bulk of their property, than to be subject to the depredating interference of the aumils of Government; an interference which has oftentimes annihilated their proprietary rights, plunged them in inextricable embarrassment, and rendered every art and evasion necessary, to counteract over-rated assessments.

APPENDIX No. 2.

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Copy of a Letter from the Chief of Dacca, to the Board of Revenue, dated 23rd July 1786.

Gentlemen,

With a view of ascertaining, for the information of the Board, with as much accuracy as possible, the quantity of waste land in my district; immediately on the receipt of their orders, under date the 3rd of April last, I issued a perwannah to all the zemindars, requiring them to report to me without delay, the state of their several zemindaries, in order to enable me to judge what quantity of their land could be allotted to the purpose intended by the Board, with the least injury to them; and I am sorry that (no return having yet been made to my perwannah), I should, after so long a delay, be under the necessity of making my report general, and to found it upon my own knowledge, acquired by a residence of 15 years in various parts of the district.

I believe there is no district in the three provinces of Bengal, Behar, and Orissa, that has more jungle and waste land in it, than the Dacca; but the whole is claimed as the property of individuals, who, though they receive no profit from it, and are too indolent themselves, to make it productive of any, will not suffer others to bring it into a state of cultivation, without some recompense; and so very tenacious are they of it, that even in the suburbs of the city, which for three or four miles is almost an impenetrable jungle, infested by wild ferocious animals, a man cutting down a single tree, will be sued by the proprietor for damages. The Board cannot therefore, I apprehend, carry their laudable plan, as far as it regards this district into execution, without creating great dissatisfaction; but as the clearing away the immense

tract of jungle, and cultivating the waste land about Dacca, cannot fail of being productive of great advantage, both to Government and the proprietors, as well as tend to render the place more healthy, I beg leave to offer it as my opinion, that the prejudice of a few individuals, should be no impediment to the adoption of a plan, which has for its object, the benefit of the community at large; and should the Board concur with me in opinion, I will, with their permission, order a survey and measurement to be made of the waste lands; this being the only mode by which the quantity can with any degree of accuracy be ascertained

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(Signed) M. DAY, *Chief*.

Extract of a Letter from the Collector, of Momensing, to the Board of Revenue, dated the 19th December 1789.

"I have just returned from the eight-Annas sharo of Atteya, where I have been fully employed, in regulating the collections of that pergunnah, and endeavouring to realize part of the balance of last year. The first, I have effect; and I trust the revenues in future, will be paid with greater punctuality. The mahal is very extensive, but badly cultivated, though the soil in general is rich, and so variegated, as to be capable of producing every article that grows within the province; at the same time, so destitute of inhabitants, that I do not conceive, from the observations I could make in traversing over various parts of it, and the accounts I gathered from the most intelligent inhabitants, one-fourth was cultivated. I am well convinced, could any method be found of peopling this pergunnah, that it might be made to yield with ease, an annual revenue of sixty thousand rupees, instead of thirty thousand, at which it now stands assessed, including Russulpore."

APPENDIX No. 3.

Extracts from the Proceedings of the Committee of Circuit, held at Cossimbazar, 11th July 1772.

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MR. MIDDLETON'S MINUTE.

Since our meeting of the 7th, I have employed myself in taking the necessary measures for supplying the Committee with the several accounts they have required, in the extract delivered to me of their proceedings; but as some obstacles have occurred in the execution of such parts of the Resolution as are contained in the 1st and 2nd paragraphs, arising from circumstances peculiar to the Huzzoor Zillahs, which I imagine must have escaped the notice of the Committee, I think it necessary, before I proceed further, to lay before them the following representation:—

From time immemorial, it has been customary for the zemindars, on falling in arrears in the payment of their rents, to raise a sum of money for that purpose, by disposing of part of their lands, either voluntarily, or by compulsion of the Government. These lands, some times are entirely alienated, and become dependent only on the khalsah, or they are annexed to the domains of another land-holder, who purchases them; or they are allowed to continue muscography, that is, under the jurisdiction of their former zemindar, paying only the tuk-

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1790.

Appendix
(No. 3) to
ditto.

seemy revenue, with the rate of taxes imposed on the rest of the province; but in this case, they often afterwards find means, either by complaints, or by the interposition of powerful interest, to procure an order from the Government for their dismemberment, authorizing them, at the same time, to remit their rents immediately to the khalsah.

From these several methods of transferring lands, alterations have incessantly taken place in the zemindaries, which, for want of explicit and accurate records, it would now be difficult to trace back to any particular period, without relying, in a great measure, for our information, on the zemindars and talookdars themselves.

Extensive zemindaries have, in the course of time, been dismembered into a number of inconsiderable and independent talooks; others, which now rank in the first class, have been formed, uniting together, several small portions of land, obtained from different zemindars.—Silberris affords an instance of the first position.—Rokunpoor of the second. Silberris formerly paid a revenue of upwards of a lack and fifty thousand rupees; by successive alterations, it is now reduced to less than 50,000 rupees. If the measure in agitation should take place, and the mehals, which have been separated from the greater zemindaries, should be re-annexed, Silberris will receive back lands to the amount of about 60,000 rupees, collected from the presence; and as impartiality requires, that if the Huzzoory talooks are deprived of the benefit of their purchase, and re-annexed, so those also which are absorbed into zemindaries, should be restored to their original proprietor. If so, Rokunpoor must not only yield up to Silberris its acquisitions of about 8,000 rupees, but being wholly composed of lands obtained from other zemindars, it must, by this plan of restitution, be totally annihilated.

The khas talooks, comprehend an infinite number of small portions of land, which the Nabobs Sujah ul Dowlah, Jaffier Cawn, and Surferaz Cawn, selected from several zemindaries, to which they in general still pay the rate of land-rent originally settled. These, being under the immediate inspection and care of Government, have, by the establishment of gunges and other salutary measures, greatly improved, and now yield a revenue much exceeding what they would have produced, had they continued under the zemindars; and were they now to be re-annexed, in all probability a considerable loss would ensue in the decrease of their value.

Besides a number of other instances which might be produced, many of the villages, which originally appertained to Bherole, Mehind Coolburreah, and some of the divisions of Cuttubpoor, Babuk Sing Futtupore, &c., which are each separate zemindaries, have, by purchase, usurpation, or other means, become included in Rajeshahy. The lands, thus separated, being long considered by the possessor in the same light as his own original districts, little care has been taken to mark their respective boundaries, and in many places, it will now be found difficult to distinguish them, at least to effect it, with precision. To ascertain the cause and manner of each dismemberment, and to arrange the accounts afterwards in a new form, will, I am apprehensive, retard too long the important operations of this Committee.

[16th July 1772.] The Committee, remarking to Mr. Middleton the great disproportion between the several divisions which he

has formed for the farms of Rajeshahy, explains it to arise from the re-annexing of the small talooks; and other separations to the pergunnahs, to which they originally belonged, or lay contiguous: these pergunnahs, themselves being of different extent and amount of revenue, and the lands annexed to each, varying in the same circumstances as well as numbers, rendered it impossible to avoid an unequal distribution of the lands; and at the same time, to fulfil the intention of the Committee, which was, to render the farms entire and unmix'd with each other.

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ditto

[20th July 1772.] The Committee, taking into consideration the

Sic in orig.

subject of the talookdaries and inconsiderable zemindaries, which compose so large a part of the Huzzoor zillahs; and having maturely weighed all arguments, whether in favour of the just claim Government has upon these lands for a revenue, adequate to their real value; or if the zemindars and talookdars, in support of their rights and privileges, grounded upon the possession of regular grants, a long series of family succession, and fair purchase: all these arguments considered, there occurs to the Committee only the two following modes which can be pursued in making their settlement.

The first is, letting their lands to farm, putting the renters in entire possession and authority over them, and obliging them to pay each zemindar or talookdar, a certain allowance or percentage, for the subsistence of himself and his family.

The second is, settling with the zemindars and talookdars themselves, on the footing of farmers.

[20th July 1772.] On the whole, when the Committee weigh the objections against the first mode, and the arguments in favour of the second, they cannot hesitate to determine that the latter should be pursued.

Resolved, therefore, that the following inferior zemindaries and talookdaries comprehended in the Huzzoor zillahs, be settled on this plan.

Talookdar on Huzzoory, containing Cassimpore,
and 75 other talooks ... 58,846 11 6 2

Chunnacolly, &c, containing

Chunnacolly, 4 parts	28,294	4	11
Coolberreah	29,017	12	9
Cawshypoor	11,765	8	4
Wazurabad, and 24 other talooks	33,655	3	1 0

1,03,332 9 8 2

Kurgong, &c.; containing

Kurgong	30,953	5	3 2
Wauzadpore, 2 parts	26,581	8	9 1
Dawa	15,936	10	13 0
Bherole	18,101	15	8 2
Achur Shahy, and 8 other talooks	17,541	1	10 3

1,09,114 9

Minute of Governor-Gen- eral, 3rd Feb. 1790.	Chundelhey, &c., containing							
	Chundelhey	Setrajeet	...	61,836	6	19	0	
	Do.	Bolanaut	...	13,986	5	3	0	
	Takespore	$\frac{6}{18}$	...	19,963	14	12	3	
	Dahmun	...	...	14,381	0	0	0	
Appendix (No. 3) to ditto.	Kinda, and 21 other ta-	lookes.	...	37,221	0	10	1	
								1,47,388 11 5 0
Mehлинд, &c., containing								
Mehлинд				27,522	3	6	0	
Barbuch Sing				12,605	15	13	3	
Cuttubpore				9,097	11	8	2	
Butrampore, and 21 other ta-								
lookes				64,610	11	9	0	
								1,13,836 9 17 1
Jehan Guirpore, &c.								
Jehan Guirpore to be allowed								
on the terms of the highest								
proposals				1,65,857	12	17	3	
Mancore				13,896	2	6	1	
Haltendah				39,852	1	14	3	
Amberabad				33,127	6	0	0	
Tekespore $\frac{6}{18}$				10,485	1	12	0	
Mohinpore				5,021	8	2	0	
Sery Kishenpore				552	4	8	0	
Jegreketty				5,723	7	9	2	
Nussubpore				3,191	13	12	2	
								2,77,707 10 2 3
Bohinpore, &c., containing								
Bohinpore				5,562	15	2	0	
Pelass Barry				2,981	15	1	0	
Bowthar				3,832	14	9	0	
Shekshar				3,224	5	5	0	
								15,602 1 17 0
Jeypore Meginah, &c., containing								
Jeypore Meghinah				31,055	1	4	3	
Sudky				633	1	15	0	
Bulrampore				55	5	5	0	
								31,743 8 4 3
Talookdar on Silberries, &c., containing								
Silberries Abo's Turah				15,553	0	7	2	
Do. Hurry Ram				14,895	11	2	3	
Missedah				27,800	1	4	0	
Silberries Gunga Lucky-								
narain				7,474	5	18	3	
Do. Gcpaul Kishurne				7,474	5	18	3	
Do. Rooder Ram				4,967	11	14	1	
Besbazoo				3,861	1	8	2	
								82,026 5 14 2
Chuckdelowry, &c., containing								
Chuckdelowry				9,012	10	14	0	
Rhadespore, and 14 other								
talooks				30,793	4	18	2	
								39,805 15 12 2

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Shaistahabad, &c., containing Shaistahabad, and 12 other talooks	7,577	11	2	3
Dyanagur, &c., containing Dyanagur	20,822	3	9	0
Mohubbutpore, and 66 other talooks	...	...	...	1,36,761	7	12	0
				1,57,583	11	1	0
Beldangah, &c., containing Beldangah, and four other talooks	...	...	...	25,719	12	14	3
Kuntoonagur, &c., containing Kuntoonagur..	...	...	...	12,603	11	6	1
Perrinderpore	...	...	...	5,235	10	19	1
Pogoonautpore	...	...	...	17,037	5	6	1
				34,876	11	11	3
Howglan, and eight Talooks	...	...	...	60,312	11	17	2
Myhetty	...	...	...	49,257	5	5	0
The Muscoory talooks of Rajeshahy	...	...	...	2,01,379	0	15	1

Resolved, also, that the Muscoory talooks of Rajeshahy be settled upon the same plan, and that, when settled, they do continue to pay their rents as formerly, through the channel of the head farmer of the hoonda in which they are included, but without his possessing any other claim upon them, or their lands, except that of receiving the rents.

Resolved further, that the settlements of such talookdars as enjoy talooks in different districts, be made upon such a plan as will admit of their paying their revenue, in future, under one general head. ✓

APPENDIX No. 6.

Extract Proceedings of the Board of Revenue in Bengal, dated 14th March 1794; and of Revenue Consultations, dated 27th March 1795; on certain communications from the Collector of Burdwan, respecting the difficulties experienced by the Zemindars, in realizing their rents from the Ryots, under the Regulations of Government.

To William Cowper, Esq., President, and Members of the
Board of Revenue.

Gentlemen,

I am honored with the receipt of your letter under date the 21st instant, wherein you desire, "that I will inform you, if, in consequence of the non-attendance of the defendant Banaressy Ghose, the Judge made any application to the Sudder Dewanny Adawlut."

Letter from
Collector of
Burdwan, 31st
Jan. 1794.

In answer, I beg leave to inform you, that on a review of the portion which has been furnished me, of the established Regulations, it does not appear that I am empowered to obtain the authentic information on the point in question. But from intelligence on which I think I can rely, it should seem, that on finding Banaressy Ghose, an inhabitant of Calcutta, the Judge made an application to the Sudder Adawlut

Letter from
Collector of
Burdwan, 31st
Jan. 1794.

a few months ago; in consequence of which, a vakeel has lately appeared at Burdwan in his stead.

These facts, I beg leave to observe, appear to me to verify the arguments stated in my letter of the 9th instant, on the part of the Rajah, and moreover to exemplify the grievance then complained of, by shewing, that although the Rajah is now legally imprisoned as a defaulter to Government, the defendant, though a defaulter to him, is legally at large; and further, it should seem, that the whole transaction is irreconcilable with Article I, Regulation XVII, A. D. 1793, wherein it is declared to be "essential to the prosperity of the country, and the punctual collection of the public revenue, that land-holders and farmers of land should have the means of compelling payment from defaulters, without having recourse to the Courts of Justice;" for a proposition thus expressed in general terms, must be understood to include all particular cases, whereas, in this case, the Rajah has had no other means allowed him of redress, than by recourse to the Court of Justice, which, as yet, has not been able to afford him any redress at all.

It furthermore appears, that the Rajah's grievance being "traceable, in the above-mentioned Regulation, to its source," is, therefore, a matter of public concern; for instead of providing the means of a zemindar's enforcing payment in all possible cases, as might be expected from the general import of the above quotation made from its preamble, the sequel provides those means in one particular case only, namely, when there is property distrainable, which being by no means a common case, more especially with under-renters, who grow no crops themselves, nor with ryots, when they keep their outer-doors shut and

* Exceptions to distraint.

barred.* It follows, that the point which is declared to be essential to the prosperity of the country, and the punctual collection of the public revenue, is but partially accomplished, though a Regulation has been expressly framed with the view of attaining it entire. It seems, in fine, like promising help in every case, explaining how help shall be afforded in one particular case, and then concluding (as in Section XXXIII) with a declaration, that in all other cases the party shall be at liberty to help himself.

Were the difference which I conceive to exist, and which I have endeavoured to point out, between the profession in the preamble, and the performance in the sequel of the Regulation alluded to, a mere verbal distinction, I should not have presumed to offer any remark on the subject; but in an office which has close affinity with the punctual collection of the public revenue, if not, in some measure, with the "prosperity of the country," I trust it will not be thought unbecoming my relative situation, to ask for explanation, whenever a circumstance, declared to be essential to both those particulars, shall, instead of being completely realized, appear to be either extremely ambiguous or extremely defective, whether the ambiguity or defect be imputable to the imperfections of the human understanding, or to the quality of the performance itself. But if, on the contrary, not deeming such discussions expedient, you intimate a disapprobation of my thus applying in plain, though respectful terms, for important information, no imprudent zeal shall urge me to transgress a second time,

I am, &c.,

(Signed) S. DAVIS, Collector.

BURDWAN, 31st January 1794.

To William Cowper, Esq., President, and Members of the Board
of Revenue.

Letter from
Collector of
Burdwan, 27th
Feb. 1794.

Gentlemen,

Para. 1. I duly received your letter of the ——— together with the extract of a letter from the Governor-General in Council, the contents of which being immediately notified to Ranny, she, the next day, entered into an engagement for the revenue assessed upon the Burdwan part of her son's zemindary, under the same terms as it was before held, and moreover to be answerable for the balance then outstanding against it. The Rajah was immediately released from confinement; but agreeably to the public Regulations, the attachment, as per inclosed establishment, was continued on the estate, until the balance should be liquidated.

2. The Ranny soon after paid Sicca Rs. 2,00,000 into the Treasury, and the aumeen has received and remitted from the Sudder mustagers Sicca Rs. 1,67,111; but there still remains due on the kist of Poose Sicca Rs. 3,14,641, and the month of Mang being now expired, the total demand at present outstanding is Sicca Rs. 6,09,215.

3. I have repeatedly written to the Ranny, requiring of her to perform her engagement of paying up the balance, at the same time, reminding her that by Section VI, Regulation XIV, A. D. 1793, she might be adjudged subject to the payment of interest at 12 per cent. upon the arrears; but have as yet obtained no satisfactory answer; and I am now informed that she is withdrawn from business, and retired to her habitation at Ambore.

4. It appears from the report of the aumeen, that about Sicca Rs. 6,82,500 was collected by the Rajah during the month of Poose, no part of which can have been paid into this treasury, unless the payment of Sicca Rs. 2,00,000 made as above-mentioned by the Ranny, was part of that sum. It further appears from the aumeen's report, that the sum of Sicca Rs. 3,00,742 is due from the zemindary renters, upon the current year, and the total demand on the part of Government to the end of the year, including the balance now outstanding, being Sicca Rs. 8,95,530. There is an apparent deficiency of Sicca Rs. 5,94,790, which in my humble opinion, is a circumstance of such consequence as to deserve immediate consideration; and having in this conjuncture, done everything in my power agreeably to the Regulations, by holding the estate under attachment, I wait for any further instructions that you may deem it necessary to issue on the occasion.

5. As far as the Rajah's object can be inferred from his conduct, in the late transaction, it appears to have been to embezzle as much as he could of the rents, and leave Government to look to the Ranny for the balance which would happen in consequence. This would not subject the Ranny to any inconvenience, for being by her sex exempted from imprisonment or coercion of any kind, she would remain undisturbed, till the end of the year, while the Rajah, no longer subject to restraint, would be at full liberty to try every means he might think conducive to the reduction of the assessment on the district, which appears to me to have been his aim, ever since he entered into his decennial engagement; and should this scheme fail, he might then speculate in regard to any land that might be sold to realize the balance, by re-purchasing any mehals offered at an advantageous jumma, leaving the rest to the risk of Government, as in the case of Mundulghaut, by the exchange of which disadvantageous mehal for

Letter from
Collector of
Burdwan, 27th
Feb. 1794.

the one he at the same time purchased in Bishenpore, he has undoubtedly gained very considerably. The mode of transferring and recovering possession of land, may, for any thing I know, be perfectly consistent with the public Regulations, though it nevertheless appears to me to be an abuse of the inestimable privileges and immunities bestowed on land-holders by the British Government; the effect of which mode of abuse have already been experienced in loss of revenue in the instance above-mentioned, and in the embarrassment to which it has contributed in Bishenpore. Could the jumma be appropriated on land to be sold in the rates prescribed, and with the facility that seems to be supposed in the Regulations (though they no where point out how it is to be done) the danger alluded to, would be in a great measure, avoided; but in an extensive province like this, without canongoes or hustaboods, as they exist in Behar, and where every glimmering of light which might lead to a discovery of the actual state of the mofussil, has either been extinguished, or given up to the proprietor, it may be worth the consideration of the Board to determine, how, in the event of selling land, the necessary information is to be procured; or whether some better method may not be devised than the one prescribed to me for the same purpose, at the beginning of this year; though if that be still thought adequate or sufficient, I shall at any time be ready to enter upon it. All I can at present do, is to give timely notice, by pointing out the apparent designs of the parties concerned, and what will probably be the state of affairs here at the end of the year, and to repeat what I had long ago occasion to observe to the Board, namely, that almost all the renters, or sudder mustagers, as well as the kuttenadars, or those who stand in gradation downwards next to the ryots, or either immediate servants or dependents of the late zemindar, and consequently engaged to promote his views and forward his schemes, by fabricating and falsifying accounts, and by every species of finesse formerly practised by the natives on such occasions, and which the benevolent policy of the British Government, has not yet, I fear, had the effect of eradicating from the district of Burdwan. If therefore it should become necessary for an hustabood of the country to be taken, or if the collusive views of the Ranny and the Rajah should be such as to oblige Government to continue the collections by an aumeen surburacar, or whatever denomination the Regulations may assign; I would submit it to the consideration of the Board, whether it may not at the same time, be expedient to remove the Rajah out of the district; a measure which, although not sanctioned by any Regulation I have as yet been furnished with, may nevertheless be found essential to the preservation of the revenue in a state undiminished.

6. Upon the whole, it appears to me advisable, that some prompt and decisive measure should be adopted, which might convince the parties concerned, that no scheme they can have devised to effect a reduction of assessment, will be suffered to succeed; and that in the event of land being sold, the assessment shall be rated with such accuracy as to prevent their recovering possession of it, in the manner they appear to have in view. This might, if any thing could, induce them to pay up the balance outstanding, which I am convinced they want inclination more than ability to perform; and to seek advantage, in attention to their mofussil concerns, rather than in schemes of the nature which have been suggested. The former mode of conduct was recom-

mended to the Rajah, though to no purpose, by my predecessor, and has been constantly urged to him, with as little effect, by myself: and I have no longer any expectation of either him or the Ranny, pursuing the path pointed out to zemindars by the Regulations, while they can entertain a hope of advancing their interests, by indirect methods. Though Article VI, Section II, Regulation I, A. D. 1793, does not assume it as a fact, yet it is there introduced as a reasonable trust and dependence, that proprietors of land will now by good management improve their estates, and discharge the revenue regularly; whereas, in regard to the proprietor under consideration, the only management observable on his part, has been in withholding payment of the revenue, and in endeavours to upset his decennial settlement; showing himself, thereby, either insensible to the great benefits conferred on him by that Regulation, or ungrateful, and therefore unworthy of them.

Letter from
Collector of
Burdwan, 27th
Feb. 1794.

7. In the foregoing observations, I have alluded to the Rajah as proprietor of the zemindary, under a persuasion that he has still as much interest in the property lately transferred, as he had before the transfer took place; and that the Ranny is no more than an instrument which he uses to cover and promote his designs.

I am, &c.,

BURDWAN, 27th Feb. 1794.

(Sd.) S. DAVIS, Collector.

(Extract.)

To William Cowper, Esq., President, and Members of the Board
of Revenue.

Gentlemen,

In the towjee last transmitted, I proposed explaining the balance standing against Bishenpore, by a separate letter, which I have now the honor of addressing to you on that subject. Ditto, 12th Feb. 1794.

To convey a clear idea of the case, it may be necessary, first, to describe the relative situations of the two proprietors; which I shall endeavour to do as briefly as possible.

Bishenpore appears to be one of the most ancient estates in the country; for by an era peculiar to itself, it must have been held in possession by the present proprietor's family, through a course of 1099 years.

Some years ago, the head of a junior branch of this family, drove out the senior, and possessed himself of the zemindary; but a military force sent by Government, after subduing him, restored the fugitive Choyton Sing to possession, as sole zemindar. The person so subdued, was afterwards, by a decision of the Company's resident at Moorshehabad, declared entitled to one-half of the district; but Choyton Sing, the other party, appealing to the Governor-General in Council, had a decree given in his favour, confirming him in possessions as zemindar, and declaring the respondent Damooder Sing entitled only to a maintenance. The decree is said to be dated 1787.

In 1791, a new decision was notified to the Collector of Beerbhoom, whereby the zemindary was again divided between the contending parties; but Choyton Sing, not acquiescing, instituted a suit in the

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Dewanny Adawlut of Beerbhoom, which the judge dismissed. The plaintiff, however, persisting in his claim, appealed to the Sudder Dewanny Adawlut, where the cause at this present time, lies undetermined, or, if determined, without notification thereof having yet been received.

Previous both to the decennial settlement, and to the last order for dividing the zemindary, an investigation was made by special Commission, into the assets of the country, whereby, agreeably to the principles of the public Regulations, many advantages, enjoyed, it is said, from time immemorial, either as appendages to the State of the ancient Rajahs, or connived at by the Mahomedan Government, were abolished, or resumed as inconsistent with the definition established of proprietary right; and the gross assets of the country being rated at about Sicca Rupees 4,60,269, the proprietors were adjudged entitled to one-eleventh part only of the net estimated collections. But under the khas collections of that year, the country yielded much less than the estimated produce; viz., only Sicca Rupees 4,09,000. At this conjuncture, Choyton Sing being called upon to make his decennial settlement, engaged (too hastily, as he wishes to have it understood) for a net jumma of Sicca Rupees 4,00,000, being fearful that his adversary Damooder Sing might supersede him, with an offer of that amount; but falling in arrears at the end of the year, more than half the zemindary was sold to realize the balance, and thereby his adversary, who in the interim had been declared entitled to half the estate, as before mentioned, was equally involved.

But though neither of these parties can dispute the validity of the engagement for the jumma of Sicca Rupees 4,00,000 whether imprudently contracted or not, they both assert that circumstances have occurred, extremely injurious to them, and which, if not remedied, must end in their utter ruin.

They say, that certain assets enjoyed by Government, under the khas collection, and making a part of the estimate before mentioned, on the grounds of which estimate their decennial engagement was founded, have been since abolished, without their having received any deduction or consideration for the same, when their lands were sold; and without any deduction or consideration being made for the same, in the balance now in demand against them, on account of the year last expired, for which balance almost all the part remaining of their estate, is now under attachment and orders for sale.

They moreover allege, that the jumma assigned to them after the sale of their land at the khalsa, to liquidate the balance of 1198, was over-rated in the sum of Sicca Rs. 20,467, and that by consequence this excess enters into every subsequent balance outstanding against them, a circumstance which they explain, by declaring the sale in question, to have been made contrary to justice, and to the rule laid down by Government for such cases. For, instead of the assessment upon the lands sold, being proportioned to the actual produce of the whole zemindary in the ratio prescribed, the net produce only of the lands sold was considered, out of which a deduction of malikana was allowed the purchasers, amounting to Sicca Rs. 20,467, which, as the produce of the whole estate fell short that year of its assessment, became an unequal burthen on the part remaining, and has had the effect of increasing by that amount every subsequent balance.

In addition to the foregoing, they represent it as a hardship, that there are suits to the amount of Sicca Rupees 14,000, instituted

to recover demands of rent on account of last year, still undecided in the Adawlut, owing to the delay incident to those Courts. The several articles are as follows:—

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Collector of
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Abkary Mehal	Sicca Rupees	750
Soodran Mehal	„	1,365
Dehdary	„	331
Malikana allowed the purchaser of Buzaha-zary, &c.			20,467

	22,913
Suits pending in the Adawlut	... 14,000
	<hr/> 36,913

In regard to the balance stated in the present toujee, the zemindars represent it to be owing partly to the circumstances above recited and partly to the contumacy of a species of mokurreydaras termed gat-walls, and others, who hold lands under fixed jummas, amounting together to about Sicca Rupees 12,000, hitherto regularly paid, whether under khas management, or a zemindary settlement; but being, in consequence of the Police arrangements, now put under the direction of the Police darogahs. These land-holders deny any obligation of service due to the zemindars, and refuse to pay rent; and the local circumstances of the case, being such as to render recovery of the demand, by the rules laid down for distraint, impossible, more especially as they are encouraged in their contumacy by the darogahs, the proprietors have no other resource than an application to the Dewanny Adawlut, where prompt decision is impossible.

S. DAVIS, *Collector*.

BURDWAN, 12th Feb. 1794.

Extract Bengal Revenue Consultations, the 27th March 1795.

No. 28. To the Honorable Sir John Shore, Baronet, Governor-General in Council, Fort William.

Honorable Sir,

Enclosed we have the honor to transmit to you a copy of a letter, and its enclosure, from the Collector of Burdwan, stating the inconvenience which has occurred in the collection of the public revenue in the district in general, and more particularly, in the Zemindary of Bishenpore, from the delay incident to the decision in the Adawlut upon malguzary suits.

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the Board of
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2. As the conclusions which the Collector has endeavoured to establish, appear to be the natural result of the circumstances stated in his letter, and as we have no reason to doubt of the truth or accuracy of the facts adduced by him, we think it our duty to express our concurrence in the sentiments delivered by him, considered in their relation to the public revenue; but what appears to us to render the object of his address the more worthy of attention is, that judging from the representations which have at different times come under our consideration from most of the Collectors, as well as the principal land-holders, particularly in the Bengal provinces, we are led to apprehend

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that the same inconvenience is pretty generally felt throughout the country.

3. It is true, that guided in the execution of our official duties by the rules laid down in the Regulations, which would indicate that the recovery of the mofussil rents is a matter of private concern between the land-holders, and their tenants; and that any existing disputes between them is not to impede the punctual discharge of the public revenue; we have hitherto given no sort of encouragement to such representations as had for their object a suspension of the public demand, on no other ground than the difficulty stated to exist in enforcing payment of the rents from the ryots and under-tenants. Should it however appear, as we think is the case, in the instance at present before us, that great real inconvenience is sustained from the causes above recited, we humbly conceive it to be an object well worthy of attention, to provide against an evil that must, in the end, be equally felt by Government and the land-holders; by Government, because of the impediments which it cannot fail to occasion, in the discharge of the public revenue; and by the land-holders, inasmuch as they would be subject to have their lands sold, when in fact they had not the means of making good their engagements with Government, from the delay incident to the judicial process; for as the Collector of Burdwan justly intimates, where the sudder assessment bears so great a proportion to the gross produce of the lands, as it does in this country, it is morally impossible for the land-holders to acquit themselves of their engagements to the public, unless they have the means of realizing, with perfect punctuality, their own demands upon their under-tenants.

4. In the foregoing observations, we have confined ourselves to what we conceive to be the effect of the circumstances stated by the Collector, considered with respect to the public revenue. In any other relation, however well entitled, the Collector's remarks may be to the attention of Government, we should not have thought it our province to have done more than lay them before you, for your consideration. But as we have thought it incumbent upon us, to submit to you our sentiments upon the existing circumstances, as stated by the Collector, from the intimate connection which they have with the public revenue; we, in like manner, think it our duty to express our concurrence in his opinion, that the object proposed cannot in any mode be so effectually attained, as by establishing more Courts for the despatch of public business, either with separate and independent jurisdictions, or subordinate to the principal Court of the district as at present constituted, with such restrictions against the institution of vexatious and litigious suits, to which we apprehend the present heavy accumulation of business is principally to be ascribed, as may appear to you most advisable.

We have the honour to be, &c.,

(Signed) THOMAS GRAHAM.

„ G. HATCH.

„ J. BULLER.

„ D. VANDERHEYDEN.

REVENUE BOARD,
the 17th of March 1795. }

To William Cowper, Esq., President, and Members of the Board
of Revenue, Fort William.

Gentlemen,

Letter from
Collector of
Burdwan, 27th
Feb. 1795.

1. I have had the honor of receiving your instructions in regard to Bishenpore, which shall be duly attended to, and the requisite statements furnished as soon as possible; in the interim, I beg leave to request your attention to the enclosed translate of a representation which has just been made to me by the surbracaur of that zemindary, who was appointed to the trust by the late Collector of Beerbhoom, under your sanction.

2. Independent of the credit due to an intelligent person, as the surbracaur appears to be, who can have no interest in misrepresenting the circumstances stated, I have reason to believe, from my own experience in other parts of the district, and more especially from the part I am now in, that the inconvenience, delays, and obstructions he complains of, in regard to the mofussil collections, do really exist—that the grievance is increasing, and that unless effectual means be taken to remove or to diminish it, embarrassments must ensue that will eventually involve the public interest in loss of revenue.

3. It will, I believe, on enquiry, be found, that the representation of the Surbracaur of Bishenpore, in regard to the pending suits, is strictly true; and I think it extremely probable, that some of the kulkeudars, as he further states, have, on observing the delay incident to the judicial process, been induced to withhold the dues of the present year. The disadvantage, in this particular instance, appears to me to fall on Government, by the balance of revenue outstanding against the Zemindary of Bishenpore being thereby increased, in an amount which cannot be realized until the Adawlut shall have decided on the suits pending; and as a decision cannot be soon expected, it is not improbable that most of the balances will, on that account, be found irrecoverable, from failures, deaths, and desertion.

4. If it shall appear, from what I have the honour of adducing in this address, or from any other information which it may be thought necessary to procure, that the constitution of the Adawlut, in this extensive district, and the mode of proceeding therein, are such as afford no adequate means to zemindars and others, of speedily enforcing payment of their just demands; but, on the contrary, leave it in the power of their under-renters and ryots to withhold their rents, through a term almost indefinite; the Board will, I trust, interest itself so far as to bring the grievance under the notice of Government, in such a manner, as may be productive of effectual redress. In order to convey a clear conception of the necessity there appears to me to be for such an application, I beg leave to solicit the Board's attention to the following circumstances:—I have reason to believe that the whole number of suits now undecided in the Adawlut of this district, will be found to be not less in number than thirty thousand, and that half this accumulation of business in arrear, has taken place, in the course of about nine months. To judge, therefore, from an experience of nine months, of the adequacy of the court to answer the object of its institution, in which the due collection of the rents and the public interest are immediately concerned, or, in other words, to estimate the excess of its business, beyond what, under its present constitution, human powers can perform, a computation may be made on the following grounds:—Let it

Letter from
Collector of
Burdwan, 27th
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be admitted that the Court can get through ten suits per diem, which, considering that there is likewise a foudjarry office of constant and very considerable business to be supplied, and that every suit in the Dewanny Adawlut, whether for a large or a small sum, requires the same formality of procedure, is, I apprehend, the utmost that it can be supposed to perform; and allowing, in the same estimate, that the Court sit for the despatch of business every day in the year, not even Sundays excepted, the period requisite for it to clear off its present load of business, would be no less than between eight and nine years; at the end of which term, admitting the number of plaints filed, or that the business of the Court should be equal to what it has proved for nine months past, the load of business, instead of being perfectly gotten rid of, would be found increased, in the number of one hundred and sixty thousand suits still pending, or more than five times what it is at present. It follows, therefore, that a man who at this time files a bill in the Dewanny Adawlut, and provided his cause be brought to decision in regular rotation, cannot look for redress of his injury to be afforded him, in less than eight years; and that a man who, at the end of that period, should file a bill, could have no very good prospect of its being brought to decision, in the whole term of his life; and, moreover, that the number of plaints pending at the end of every year, would be found still accumulating in a ratio which would ultimately prolong the prospect of decision, beyond any assignable limit, and thereby destroy the purposes of an Adawlut altogether.

5. The Board will not, I presume, ascribe the vast accumulation business now in arrear, and the consequent deplorable state of the inhabitants of this district, in regard to judicial matters, to any want of diligence on the part of the Court of Adawlut, but to causes which nothing less than the interposition of Government itself can remove, by rendering the judicial process in revenue causes more summary and expeditious, by adding many more Courts of Adawlut to the district, or otherwise, as in its wisdom, may appear expedient; and I trust that the candour of the Board will impute to me, for bringing forward the foregoing circumstances to their notice in this earnest manner, no other motive than what is consistent with a just sense of my duty to Government, which suggested, that a point of so much importance, both to its own interests, and to the cause of humanity in general, should not be concealed. It is the avowed purpose of the public Regulations, to afford the natives a free and impartial distribution of justice, and in particular, a speedy adjustment of the malguzary disputes; and the latter, is undoubtedly the more necessary, because a land-holder is liable to be deprived of his property, for the satisfaction of the dues of Government, whether his own dues have been satisfied, or not; but from the proportion the land-tax in this country bears to the whole produce of an estate, it is clear, that unless the dues of the land-holder be wholly or very nearly satisfied, he must be unable to perform his engagements, unless by loans, which would prove but a temporary expedient; and though it might support his credit for a short time, would, under the circumstances above stated, only make his eventual ruin the more certain.

I have, &c.,

ADAMPUR, }
27th February, 1795. }

(Signed) S. DAVIS, Collector.

Translate of a Letter received from Jewon Loll, Surbracaur of
Bishenpore.

Translate of
a Letter from
Jewon Loll.

The unprosperous state of the Bishenpore collections, must already be known to you.—Every possible attention, however, has been and still continues to be paid to the mofussil business; and the collections made up to this time, will be found to exceed the amount realized by the same time last year, in the sum of 16,000 ruppes, and there are considerable balances due from the renters. But the renters and kutkenadar, in this part of the country, are dishonest; and the mode of managing them is not now the same, as it was formerly.

No other mode of enforcing the just demand of rent, besides what is prescribed in the public Regulations, can now be used; the causes which were instituted in the Adawlut for the enforcement of demands of rent last year, and before that time, lie undecided, and the renters of the present year are prepared to avail themselves again of the same delay, by withholding payment of the rents, and thereby compelling me to have recourse to the Adawlut; for these people, observing that the demands long standing, which were long since submitted to the Adawlut, are not yet enforced, they say to themselves, "Recourse was had to the Adawlut in the past years, to make us pay our rents, but nothing has been effected against us, why, therefore, should we fear to withhold the dues of the present year?" We cannot be forced to pay without orders from the Adawlut, and have nothing to fear for the present. Having ascertained that such were their intentions, I wished to avoid instituting suits in the Adawlut, as I first proposed; and pressed them again for payment of the rent now due, meaning to wait at least till the end of the year, before I applied to the Adawlut; but the renters observing this forbearance, and that without instituting suits at law, I was endeavouring to collect the rents, have, under pretence of my collecting money in advance, instituted suits against me. Thus Shrimut Pauza, Lucken Mahty, and others, the securities for the renters of the Bucksey mahal, and other mahals in Terf Bytub, against whom there are balances outstanding to the amount of Sicca Rupees 5,000, have, on pretence of my collecting from those mahals fazil, or in advance, procured a summons to be sent for my appearance before the Adawlut. On similar occasions, and at the time when this district made a part of the Beerbhoom zillah, a perwannah only used to be sent from the Huzzoor, requiring me to give a statement of the account between me and the renter, with a requisition, that in case the demand I had against the complainant was a just one; it should be immediately satisfied by him; and in regard to me, the order was, that if I persisted to exact more than was due, I should, upon proof of the fact, be fined in three times the amount: while this mode of adjustment prevailed, it was not in the power of the renters to withhold the just dues under frivolous and false pretences; but, under the present Regulations, these people have it in their power, not only to withhold the just demand, but to obtain orders for my appearance before the Adawlut. From these causes, considerable balances will, I fear, accumulate in this part of the country, by the close of the present year, and I think it my duty to inform you of my apprehensions.

If a more speedy settlement of malguzary causes be not afforded by the Adawlut, it will be difficult to satisfy the dues of Government.

Revenue Board.

True Copies.

(Signed) G. DOWDESWELL, *Secretary*.

Minute of the Board.

Proceedings
of Govern-
ment.

No. 30.—1. The address from the Board of Revenue of the 17th instant, with that from the Collector of Burdwan to them, and its enclosure, contain the following assertions, for the consideration of the Board :—

2. First.—That the delay incidental to decisions in the Adawlut upon malguzary suits, has produced great inconvenience in the collection of the public revenue throughout the district of Burdwan, and more particularly in the zemindary of Bishenpore.

3. Second.—That from the representations of most of the Collectors, as well as the principal land-holders, particularly in the Bengal provinces, the Board of Revenue have reason to apprehend, that the same inconvenience is pretty generally felt throughout the country.

4. Third.—That the land-holders cannot discharge their engagements to the public, unless they have the means of realizing, with perfect punctuality, their own demands upon their under-renters.

5. Fourth.—That the evil noticed in the preceding remarks must, in the end, be equally felt by Government and the land-holders.

6. To remedy it, they propose the establishment of more Courts for the despatch of business.

7. The following observations occur on the preceding recapitulation :—

8. With respect to the difficulties said to be experienced in the collections of the rents in the part of Bishenpore, to which the Collector alludes, and the jumma of which does not exceed a lack and a half of Rupées; the proceedings lately submitted by the Board of Revenue on the subject of this zemindary, evince that, however they may have been enhanced by delay in the decisions of the Courts of Adawlut, they are ascribable, in the first instance, to the incapacity of the zemindars, and to the dissensions that have prevailed in the family, and which, for many years past, have operated to the prejudice of the zemindary.

9. With regard to the Burdwan zemindary, the Governor-General in Council has before him undoubted evidence, that the stated difficulties have not operated to such an extent as to prevent the realizing of the rents of the zemindar, or the payment of the public revenue.

10. This year the Collector, greatly to his credit on the part of the zemindar, has not only been enabled to discharge the public revenue from the rents which he has realized from the country, but has always had a considerable surplus in the treasury; and his last toujee account for Poose, the instalment for which month, is the heaviest in the year, exhibits a surplus collection of 1,05,596, after discharging the demands for that month.

11. The Governor-General in Council is aware, however, that the jurisdiction of the Court of Burdwan, especially since it has been so much enlarged by the late annexations of the populous places and districts on the western banks of the Hooghly and Cossimbazar rivers, recommended by the Board of Revenue in their letter of the 1st July last, is too extensive, being in a quadruple proportion to most of the

other jurisdictions, calculating according to their revenue and population. He is sensible that no effectual provision can be made for the speedy decision of the causes which must necessarily arise in so extensive a jurisdiction, whilst there is only one Court of Dewanny Adawlut established in it. This is an evil which requires immediate correction, by the establishment of another Court of Dewanny Adawlut; and he accordingly now resolves, that it shall take place; the definition of its jurisdiction to be hereafter made.

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of Govern-
ment.

12. That some delay may have arisen in other districts, in the decision of revenue suits, the Governor-General in Council conceives to be probable; but that the inconvenience has not operated to an extent to effect materially the collection of the public revenue, will be evinced from the following facts and remarks:—

13. Firstly.—The account submitted, with the letter from the Board of Revenue of the 10th instant, above recorded, exhibits a balance of Rupees 5,58,824 only, on account of the revenues of the provinces for the past year, a considerable part of which, the Board make no doubt will be realized.

14. Secondly.—That the revenues of the current year have been as well realized as in former years, the towjee now before the Board for Poose (the payments made on account of which month, are always considered as a good criterion for forming a judgment of the punctuality with which the remaining kists are likely to be realized) exhibiting the following balance in each of the provinces, which, from the annexed comparative statement of the balances appearing on the Poose toujees in the preceding ten years, will be found to be less than the amount that has been usually outstanding at the same period:—

Bengal	...	...	...	...	16,53,265	15	3
Behar	...	...	...	...	19,828	2	10-7
Orissa	...	...	...	...	1,86,647	12	15
					18,59,741	14	6

15. Thirdly.—That of the balance outstanding in Bengal, about one-half is due from two persons only, viz., the Zemindars of Beerbhoom and Rajeshahy; and that this failure in their payments, has originated in causes wholly foreign to the administration of justice; the former, having dissipated the public revenue in the most profigate extravagance and debauchery, for which, and at the instance of his own family, process has been instituted to bring him under the Regulations of disqualified land-holders; and the latter, ascribing his balances to his inability to pay the jumma assessed on his estate, in consequence of the difficulties in which he was involved by the misconduct of the late Collector Mr. Henckell, and of Government having prohibited him from levying certain articles of revenue from the ryots that, as he states, formed a part of the assets on which his jumma was computed.

16. Fourthly.—That in the Zillah of Burdwan, where the inconveniences stated in the letter from the Board of Revenue, are asserted to have been experienced to the greatest extent, both the rents of the Zemindar of Burdwan, and the revenue of Government, have been realized, with unprecedented punctuality; and that where the balances

Proceedings of Government. are heaviest, viz., the Zemindaries of Beerbhoom and Rajeshahy, the deficiency is acknowledged and established, as above noticed, to be owing to other causes, wholly unconnected with the administration of justice.

17. Fifthly.—That in the provinces of Behar, in which the rents of the zemindars and the revenue of Government are collected under the same Regulations as in Bengal, the revenues of the past and current years have been discharged, with greater punctuality than in any former year. That had the difficulty, which some of the zemindars in Bengal assert to have experienced in making their payments, originated solely in the causes to which they have assigned their operations, it is to be presumed, would have been felt in Behar.

18. Sixthly.—That notwithstanding the difficulties said to have been experienced, the Collectors have nevertheless been able to realize the revenues of the past and current year, with the same punctuality as formerly, and under the reduced authority vested in them by the Regulations of 1793, and the further limitation of it by the 3rd Regulation passed on the 14th March 1794, which prohibits the seizing and confining the persons of proprietors of land, in the summary mode heretofore invariably practised in this country.

19. The preceding facts, afford the strongest ground for presuming, that where material difficulties have been experienced in the collection of the rents or revenues, they are to be ascribed chiefly to that mismanagement which has long marked the conduct of many of the principal zemindars in Bengal. This is an evil, the correction of which is to be looked for only from time and the operation of the principles of the Regulations, which, whilst they protect the land-holders in their just rights, leave them to suffer the consequences of mismanagement and breach of engagements.

20. The very ground of the complaint alluded to by the Board of Revenue, evinces that the great body of the people employed in the cultivation of the lands, experience ample protection from the laws; and that they are no longer subject to the arbitrary exactions by which their industry was formerly depressed. To afford them this protection, was one of the primary objects of the Regulations, the attainment of it being indispensable to the future security of the public revenue, and the prosperity of the country at large.

21. The Governor-General in Council, however, is aware that it is equally just, as well as essential to the punctual collection of the public revenue, that the proprietors and framers of land should have the means of enforcing payments of the rents or revenue due to them, from their under-farmers, ryots, and dependent talookars; and that these descriptions of persons should in like manner, be enabled to collect the rents from which their payments to the proprietors and farmers, of whom they held their lands are to be made good.

22. On the provisions made for this purpose, the Governor-General in Council states the following remarks:

23. Regulation XVII, 1793 was enacted with a view to enable individuals of every description entitled to collect the rents or revenues of land, to enforce payment of arrears that might be due to them, without application to the Courts of Judicature, as far as they might be realizable from the crops and personal property of the defaulter, leaving him

to sue in the Courts for redress, in the event of any sums being unjustly exacted from him. This was the leading principle of the Regulation; but to prevent so extensive a power, from being abused on the first delegation of it, provisions were made for obliging distrainers to withdraw the attachments on property, in the event of their demands being contested by defaulters, and of their giving security to try the demands within a certain time, and to pay interest on the arrear, in the event of it being decreed to be due with costs. These clauses, however, the Governor-General in Council has reason to believe have counteracted the object of the Regulation, by the delay often unavoidable in bringing suits to a conclusion, and the opportunity which they afford to individuals, of protracting the discharge of just demands. He accordingly determines to repeal these clauses.

24. But this distraining Regulation was obviously calculated only for the recovery of rents from the cultivators of the land, or arrears from under-renters, the amount of which might not exceed what could be realized from the sale of crops or personal property. The provisions made for this purpose, although of the most essential importance to the proprietors of land in general, afford but a partial assistance in the great zemindaries, the proprietors of which farm out the rents of considerable tracts of country to under-farmers, who often return arrears to so large an amount, as to render the proprietor himself unable to make good his payments to the public.

25. The recovery of arrears of this description, notwithstanding any further aids that may be afforded to them, must undoubtedly often depend on the expedition, with which justice is in general administered.

26. A comparison of the provisions made by the existing Regulations, for the administering of the laws, with those which before existed, will be sufficient to evince how far the former are adequate to their object, or otherwise, and to enable the Governor-General in Council to form a satisfactory determination on the suggestion of the Board of Revenue, for establishing more Courts of Judicature, as applicable to the districts in general, exclusive of Burdwan.

27. Formerly there was only one Court of Judicature in each zillah; the Judge was likewise the Collector of revenue, and the greater part of his time was necessarily appropriated to the business of realizing the collections, which admitted of no protraction to making the settlements; and to the voluminous correspondence and references incident to this branch of his duty.

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of Govern-
ment.

28. Under the existing Regulations; Firstly, the Judges have no concern with the revenues: the administration of the laws is their sole duty: they have been exonerated from furnishing translates in appealed causes, and their epistolary correspondence has been rendered extremely limited. Secondly, by the 8th Regulation of 1794, an additional Court, under the superintendence of the register, has been established in each jurisdiction, for the trial of petty causes; and the Judge is empowered to avail himself of the assistance of the Collector, for the adjustment of accounts, in causes regarding rent or revenue. Lastly, a third Court, for the trial of petty causes, under the superintendence of the Cauzy of the station, at which the Dewanny Adawlut in each zillah is established, is erected by the 40th Regulation of 1793, which likewise provides for the establishment of local tribunals in the different parts of each zillah, for trial of suits not exceeding fifty rupees. These tribunals will at once relieve the Courts of at least nine-tenths of the suits now depending (which, from a reference to the registers, will be found to fall short of this sum), and lessen their business proportionably in future, and, consequently, enable them to determine with expedition, the causes of magnitude which may come before them.

The operation, however, of the two last-mentioned Regulations, have not yet been felt, owing to the unavoidable delay in printing and circulating the Regulations, and the translates of them.

29. To these temporary obstacles, incidental to so extensive an arrangement as the establishment of a new form of constitution for the internal Government of the country, may be added the arrears of causes of many years, that were found on the files of the Courts, and the further accumulation of them, during the first year after the introduction of the arrangements; the greater part of which unavoidably elapsed, before the Judges could proceed to their stations and commence the exercise of their functions.

30. With regard to the present forms of judicial procedure, the Board observe, that forms are equally essential to the due administration of justice, and to the expeditious determination of suits; and where the forms now prescribed, differ from those heretofore in use, the variation has been made, with a view to render them better adapted to the purposes for which they are established.

31. With these facts before him, the Governor-General in Council has no hesitation in declaring, that whatever delay may have arisen in the decision of causes in the present or past year, it is not ascribable to the want of the necessary provisions for expediting the determination of

them, but to the ample provisions already made for that purpose, not having yet had time to operate; and as the expeditious determination of suits tends to prevent litigation, in the same proportion as it is encouraged by delay in the administration of the laws, he entertains no doubt but when the different tribunals are established in the full exercise of their powers, that the suits now depending will soon be brought to a determination, and that in future, causes will be decided, with all the expedition necessary to give full effect to the principles of the Regulations. The monthly and half-yearly reports required from the Judges, by the 18th Regulation passed in 1793, will afford the most satisfactory evidence, how far these expectations are realized; and that the Governor-General in Council may have the fullest information before him, regarding any impediments that may arise in the collection of rents or revenues at the time they occur, and when a judgment may be best formed of the cause and extent of them, he determines that the Board of Revenue be directed to submit to him any representations of the nature of those alluded to in their letter, which may hereafter be made to them.

32. With a view however to afford to the proprietors and farmers of land, a ready means of realizing arrears from their under-renters, which may be so considerable as to embarrass them in making good their payments to Government, and to render more efficient the powers of distraint vested in persons entitled to collect rents or revenues; the Governor-General in Council now determines to pass a Regulation, containing provisions to that effect, conceiving also, that one appeal to the Judge, from decisions for money or personal property, passed by the Register under the 8th Regulation of 1791, and by the Commissioner under the 40th Regulation of 1793, will be sufficient for the purposes of justice, or at all events, that any advantages that could arise from admitting of a further appeal to the Provincial Courts, would be more than counterbalanced, by the delay in the determination of causes of more importance that would necessarily arise, from the great portion of the time of the Zillah and City Courts, and the Provincial Courts of Appeal, which would be occupied in making up the records of the proceedings in these petty causes, and in the decision of them. He is therefore of opinion, that the decisions of the Judges in appeal, in these petty causes, should be final, and accordingly records the following drafts of Regulations to stand as the 35th, 36th and 37th Regulations of 1795, containing provisions for the above, and the other purposes specified in the preambles to them.

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ment.

Statement exhibiting the Poose Toujee Balances and Surplus

Years.	BALANCE.															
	Bengal.				Behar.				Orissa.				Total.			
1784	20,31,730	9	6	3	3,38,500	11	4	3	19,274	13	0	0	23,89,506	1	11	2
1785	17,14,216	1	15	2	2,56,795	12	6	0	10,283	15	13	0	19,81,295	13	14	2
1786	12,00,490	1	1	0	2,81,258	12	16	0	44,520	6	10	0	15,26,277	4	7	0
1787	20,00,387	10	13	3	49,694	9	2	0	...				20,50,082	3	15	3
1788	11,42,306	8	12	2	8,019	12	0	0	...				11,50,326	4	12	2
1789	8,03,784	7	5	3	42,992	15	16	0	...				8,46,777	7	1	3
1790	19,36,880	6	6	3	2,18,730	4	17	0	1,254	13	0	0	21,56,865	8	4	0
1791	13,37,770	5	18	21	1,24,583	7	1	2	3,59,019	9	5	3	18,21,973	6	5	3
1792	9,24,258	6	6	1	27,308	3	3	3	69,985	15	17	0	10,21,552	9	7	0
1793	15,84,562	10	8	3	42,256	15	6	0	99,578	4	11	0	17,26,397	14	5	3
1794	16,53,265	15	0	3	19,828	2	10	1	1,26,647	12	15	0	18,59,741	14	6	0

A. D. 1795. REGULATION XXXV.

Regulations
for recovering
arrears of
Rent or Re-
venue.

A Regulation for better enabling individuals to recover arrears of Rent or Revenue due to them.—Passed by the Governor-General in Council on the 27th March 1795; corresponding with the 16th Chyte 1201 Bengal Era; the 21st Chyte 1202 Fussily; the 16th Chyte 1202 Willariy; the 21st Chyte 1852 Sumbut; and the 5th Ramzaan 1209 Iligeree.

Government not admitting of any delay in the payment of the public revenue receivable from proprietors and farmers of land, justice requires that they should have the means of levying their rents and revenues with equal punctuality, and that the persons by whom they may be payable, whether under-farmers, dependent talookdars, ryots, or others, should be enabled, in like manner, to realize the rents and revenues from which their engagements with the proprietors or farmers are to be made good. Regulation XVII, 1793, was enacted with a view to enable all of the above-mentioned descriptions of individuals, to enforce payment of arrears of rent or revenue, without application to the Courts of Judicature, as far as the amount might be realizable from the crops and personal property of the defaulter, leaving him to sue in the Courts for redress, in the event of any sums being unjustly exacted from him. This was the leading principle of the Regulation; but to prevent so extensive a power being abused, on the first delegation of it, provisions were made for obliging the distrainer to withdraw the attachment on property, in the event of his demand being contested by the defaulter, and of his giving security to try the justness of it, within a specific time in the Court of Judicature, and to pay interest

Collections in Bengal, Behar, and Orissa, from 1784 to 1793.

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of Govern-
ment.

SURPLUS.			
Bengal.	Behar.	Orissa.	Total.
...
...
...
...
46 9 0 0	46 9 0 0
74,400 12 9 1	30,835 10 0 0	...	1,05,239 6 9 1
...	9,652 2 17 3	...	9,652 2 17 3
19,826 12 18 1	13,181 15 15 1	...	33,008 12 13 2
32,617 3 1 0	87,360 1 4 1	...	1,19,986 4 5 1
2,83,159 13 11 3	83,882 4 7 0	...	3,67,042 1 18 3
3,42,417 4 17 0	84,770 13 15 2	...	4,27,188 2 13 0

on the amount, with costs, in case of its being decreed to be due. These provisions, however, have been found to counteract the object of the Regulation, by the delay often unavoidable, in bringing suits to a conclusion, and the opportunity which they afford to defaulters, of protracting the discharge of just demands. In large estates, in which extensive tracts of country are under-farmed, the under-farmers often fall in arrear to so considerable an amount, as to render the realizing of the deficiency by the distress of their personal property impracticable. In such cases, the proprietors or farmers are obliged to sue the defaulter, or his surety, in the Dewanny Adawlut for the recovery of the arrears; but as the persons to whom the arrears may be due, are not allowed any suspension in their payments to the public, whilst the suit is depending, the lands of proprietors are liable to be sold, and the persons and property of farmers are subject to attachment, for deficiencies arising not from their own misconduct or mismanagement, but from breach of engagements on the part of their under-farmers. To obviate the above inconveniences, the following rules have been enacted.

II. Sections IX and X, Regulation XVII, 1793, by which dis-

Sections IX and X of Regulation XVII, 1793, and part of Section VIII rescinded. trainees are required to withdraw the attachment on distrained property, on the person from whom the arrear is demanded, denying the justness of the demand, and giving security to have it tried in the Dewanny Adawlut within a certain time, and to pay interest to the date of the decree, with costs, in the event of the demand being decreed to be just, are hereby rescinded, together with the following clause of

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Section VIII, of that Regulation, viz.: "or he shall contest the demand, and procure the attachment to be withdrawn in the manner hereafter specified."

III. In future, distrainers are permitted to affix their signature

Distrainers allowed to affix their signatures only to writings for the distress of property."

only to writings for the attachment of property, instead of both their seals and signatures as required by Section VIII, Regulation XVII, 1793.

Section XXII, Regulation XVII, 1793, regarding the sale of distrained property rescinded.

IV. Section XXII, Regulation XVII, 1793, regarding the mode of selling distrained property, is hereby rescinded, and the rule contained in the following section is adopted in lieu of it.

Rules regarding the sale of distrained property:

V. After the expiration of the fifth day, and before the elapse of the eighth day, calculating from the day following the day on which the attachment of the property of a defaulter shall have taken place, or, if the property attached shall consist of crops, or other ungathered products of the earth, after the elapse of the fifth day, and before the expiration of the eighth day, commencing from the day following the day on which such crops or products may have been stored as directed in Section

Distrainer to apply to the Cauzy of the pergunnah to sell the property.

Acts to be done by the Cauzy on receipt of the application, viz., to publish at the places herein specified, a list of the property; the place of sale;

with a notice, which shall specify:—Firstly, the place at which the property is to be sold, which shall be on the spot where it may be lodged by the distrainer, or at the nearest gunge, bazaar, or hant, or any place of public resort, where the Cauzy may be of opinion it is likely to sell to the best advantage; Secondly, the day on which it is to be sold, which shall be the fifteenth day, commencing from the day

The day of sale:

following the day, on which the attachment may take place, unless the property shall consist of crops or other ungathered products of the earth, in which case, the sale shall be made on the fifteenth day, calculating from the day following the day on which such crops or products may be stored as directed in Section

and the hour of the day when the sale is to be made; to appoint Appraisers to value the property;

XIII, Regulation XVII, 1793; and Thirdly, the time of the day when the sale is to be made which shall be during the hours of

business, when the greatest number of people may be supposed to assemble, the Cauzy shall nominate two creditable persons, competent by their profession, trade, or occupation, to appraise the property. The persons so appointed, shall appraise the property according to the current price which the several articles may then bear in the country, and shall deliver the particulars of the appraisement in writing, and attest the same with their signatures, and shall certify in writing at the foot of the paper, that they have appraised the property according to the

to fix up the paper of appraisement at the places here-in specified; to cause the property, or samples of it to be brought and exposed at the place of sale;

on the morning of the day of sale, in order that it may be examined by the persons intending to bid, unless it shall consist of grain or other products of the earth, the removal of which would be attended with considerable expense, in which case, samples only, indiscriminately taken from each article, shall be brought to the place of sale, and exposed for the purpose above-mentioned. The property shall be put up

to put up the property to sale in one or two or more lots; to dispose of the property to the highest bidder; to return any overplus in the proceeds to the defaulter; to sell further property for any deficiency; and to examine and check the distrainer's statement of expenses attending the attachment and sale.

Penalty for distrainer's disposing of distrained property in any manner excepting that herein directed.

good the deficiency. The Cauzy is in every case to examine the distrainer's statement of the expenses consequent to the attachment and sale of the property, and to reject any part of it that may appear to him unreasonable. If any person vested with the power of distrant, shall sell or dispose of property which he may have attached for arrears of rent or revenue, in any other mode than that prescribed in this section, he shall forfeit the arrear for which the distress may be levied to the defaulter, and make good to him the value of the property sold or disposed of with all costs of suit.

VI. Section XXVI, Regulation XVII, 1793, regarding the payment of the purchase money of distrained property, is hereby rescinded, and the rule contained in the following section is enacted

Section XXVI, Regulation XVII, 1793, rescinded.

in lieu of it.

VII. The property shall be paid for in ready money at the time of the sale, and the purchaser shall not be

New rule regarding the payment of the purchase-money for distrained property.

permitted to carry away any part of the property, which shall not have been paid for. Should the purchaser fail in the payment of the whole or part of the purchase-money, within five days, calculating from the day following the sale, the whole of the property, or the part of it which may be unpaid for, shall be resold by the Cauzy, on such day as he shall fix, for the best price that may be offered for it. The defaulting purchaser shall forfeit to the distrainer, ten per cent. on the amount of the price at which he shall have purchased the property so re-sold: and make good to him any loss that may arise, as well as the expenses that may be incurred on the re-sale. If any profit shall accrue on the re-sale, it shall be carried to the credit of the defaulter.

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best of their knowledge and judgment. The Cauzy shall affix his seal to the paper of appraisement, and cause it to be stuck up on the outer door of his own house, and at the place where the property is to be sold. The property shall be brought to the place of sale

to sale in one lot, or in two or more lots, as the Cauzy may think advisable. The property shall be disposed of for the highest price that may be offered for it. If the property shall sell for more than the amount of the arrear, the overplus, after deducting the charges attending the attachment and sale of it, shall be returned to the defaulter. If the proceeds of the sale shall be insufficient for the discharge of the arrear, and the expenses attending the attachment and sale, the distrainer shall be at liberty to attach other property belonging to the defaulter, and to cause it to be sold to make

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venue.

VIII. To facilitate the sale of distrained property, every person having a Commission from the Judge of the zillah to hear and determine Civil suits not exceeding fifty rupees, under Regulation XL, 1793, is authorized and required to dispose of, under the rules prescribed to Canzies in Regulation XVII, 1793, and this Regulation, any property that may be distrained in the pergunnah in which he may reside, and for the sale of which, application may be made to him. The Canzies are likewise to continue to exercise the authority vested in them by Regulation XVII, 1793, and this Regulation, and where a greater number of persons to be vested with this authority, shall be requisite in any pergunnah, for facilitating the sale of property, the Judge is empowered to appoint them. But no person vested with the power of disposing of distrained property, shall sell property that may have been distrained for arrears due to himself. Persons of this description, having occasion to levy arrears by distress, are to apply to some other person duly empowered for the sale of the property.

Rules for enabling proprietors and farmers of land to recover more expeditiously arrears exceeding five hundred rupees, due on account of the past or current years, or that may hereafter become due.

IX. To enable proprietors of land, and farmers of land holding their farms immediately of Government, to recover, more speedily, arrears of rent or revenue, which, from the largeness of the amount, cannot be immediately realized by a levy of distress on the personal property of the defaulter, such proprietors or farmers, who may now have on account of the current or past Bengal, Fussily, or Willaity year, or who may hereafter have on account of the current or any future year of those eras, a demand on any of their dependent talookdars, under-farmers, or ryots, or their sureties, for an arrear of rent or revenue, exceeding five hundred Sicca Rupees, are empowered to proceed for the recovery of the amount in the manner hereafter specified.

X. The proprietor or farmer shall cause to be delivered to the defaulter, or to be stuck up at the outer door of his immediate or usual place of residence, a statement of the arrear claimed, with a notice subjoined to the statement, that if he shall fail to discharge the amount within three days, calculating from the day following the day on which the statement may be so delivered to him, or fixed up, he will be proceeded against, as authorized in the following sections.

XI. If the defaulter shall fail to discharge the demand by the time limited in the written notice, the proprietor or farmer, is to present in person, or through an authorized Vakeel of the Court, a petition to the Judge of the Dewanny Adawlut to which the defaulter may be amenable, praying that he will cause the defaulter to be committed to close custody, until he makes good the amount of the arrear claimed, with interest from the date of the delivery or fixing up of the notice, as directed in the preceding section, to the date of the payment of it. The Petition shall be accompanied by a copy

Proprietor or farmer to apply by Petition to the Court, to have the defaulter confined, if he omits to discharge the arrear.

Petition to be accompanied with a copy of the written demand, and the Judge not to receive the former without the latter.

of the statement of the demand, and of the written notice directed to be subjoined to it, without which, the Judge shall not receive the petition.

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venue.

XII. First.—On receipt of the petition, and the statement, with the subjoined notice, the Judge is immediately to issue a summons to the person from whom the arrear may be claimed, requiring him to appear, without delay, either in person, or by an authorized Vakeel of the Court, and to deliver in an answer to the demand, with any papers or vouchers he may have to exhibit against the demand, the amount of which is invariably to be specified in the summons.

Second.—In cases in which the Judge shall have ground to apprehend that the person from whom the arrear may be demanded, will abscond, he is empowered to require him to give personal security for his appearing, and delivering himself up into the custody of the Court, in the event of his ordering him to be committed to confinement under the following section, and in default of his giving such security, the Judge shall forthwith order him to be committed to custody.

Third.—The Judges are empowered to proceed on applications for the confinement of defaulters, as authorized in this Regulation, out of Court, or when the Courts may be adjourned, notwithstanding any thing that may be said to the contrary in any Regulation passed prior to this date.

Judges may proceed on applications for the confinement of defaulters, out of Court, or when the Court is adjourned.

Judge, on the appearance of the stated defaulter, to enter into a summary enquiry into the demand, and to confine the defaulter, if the amount claimed, or a sum exceeding five hundred Sicca Rupees, shall appear due from him.

When defaulters so confined shall be entitled to their discharge.

XIII. First.—On the appearance of the person from whom the arrear may be claimed, or his Vakeel, the Judge shall peruse his answer to the demand, and cause to be produced the engagements under which the arrear may be demanded, and the vouchers for the payments made under it, which the parties respectively are required to have ready to exhibit, and after a summary examination of them, and any enquiry which he may deem it necessary to make, if it shall appear to him that the amount demanded, or a sum exceeding five hundred Sicca Rupees, is due to the party claiming the arrear, he shall commit the defaulter to close custody until he discharges such arrear, or the sum so appearing to be due, with interest at the rate of twelve per cent. per annum, from the date on which the statement and notice was delivered to him, or fixed up as directed in Section X to the date of payment, or the person claiming the arrear, shall apply for his release, or until by a regular suit to be commenced in the Dewanny Adawlut under Section XIX, the amount or sum for the discharge of which he may have been committed to custody on the above directed summary enquiry, shall be found on a regular judicial investigation, not to be due from him.

Second.—If the person summoned under Section XII, shall not appear as required by the prescribed time, and shall not show satisfactory cause to the Judge for not so appearing, the Judge shall proceed upon the documents and vouchers

Judge to produce ex parte in the event of the defaulter not appearing by the prescribed time.

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of the party claiming the arrear, and make an order against the defaulter for the payment of the sum which may appear due from him on such examination, and cause him to be immediately committed to confinement.

XIV. When a Judge shall commit a defaulter to confinement

Entries to be made by the Judges or the proceedings of the Court, on their confining persons under Section XIII.

for his confinement.

under the preceding section, he shall enter on his proceedings, the sum that may appear to him due from the defaulter, and a list of the papers and documents, on the inspection of which, he may have grounded the order

XV. Proprietors or Farmers now having suits depending in any

Proprietors or Farmers, having suits now depending in the Zillah or City Courts for arrears, may proceed for the recovery of them as above authorized.

of the Zillah or City Courts for arrears, being of the description of the arrears specified in Section IX, are declared to be at liberty to withdraw such suits, and to proceed against the person from whom they may claim the arrears, in the manner above authorized.

XVI. On making the summary investigation directed in Section

Judge how to proceed, if the arrear, or a sum not exceeding five hundred rupees, shall not appear to him due from the party summoned.

XIII, if the Judge shall be of opinion, that the arrear demanded, or a sum not exceeding five hundred Sicca Rupees is not due, he shall not confine the person from whom the arrear may be claimed, but shall leave the proprietor or farmer to institute a regular suit in the Adawlut for the amount of his demand; and if the person from whom the arrear may have been claimed, shall have appeared in person or by Vakeel, the Judge shall cause the claimant to the arrear to pay to him in the former case, such sum as may appear adequate to his trouble, or any loss that he may have incurred in consequence of his having been caused to attend in person; and in the latter, the charges of his Vakeel, or any other expenses he may have incurred on account of the process instituted against him.

XVII. The confinement of a person under Section XIII, shall not

Proprietors and Farmers may detain the personal property of defaulters whom they may have caused to be confined.

be considered to preclude the proprietor or farmer from distraining the personal property of the defaulter for the recovery of the arrear for which he may have been imprisoned, or for any other arrear.

XVIII. Persons imprisoned under Section XIII, who may deem

Persons confined under Section XIII may sue the party at whose instance they may have been confined.

Judgment to be given, if the demand be found unjust.

the sum for the discharge of which the Judge may have committed them to confinement on the summary investigation therein directed, not to be due from them, may institute a regular suit in the Dewanny Adawlut against the proprietor or farmer, at whose instance

they may have been imprisoned, and should the amount be found upon trial not to be due from them, the Court shall award costs, and heavy damages, according to the circumstances of the case, against the proprietor or farmer by whom the arrear may have been claimed.

XIX If any person from whom an arrear may be demanded by

Persons paying demands to avoid being summoned under Section XII, or sums declared due by the Judge to avoid being confined under Section XIII, may sue in the Dewanny Adawlut for the recovery of what they may deem not to have been due from them.

a proprietor or farmer under this Regulation, shall consider the whole or any part of the demand to be unjust, but shall discharge the whole amount to, avoid being summoned to appear before the Judge under Section XII; or if any such person from whom a sum exceeding five hundred Sicca Rupees shall be declared to be due by the Judge under Sec-

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tion XIII, shall be of opinion that the whole or a part of such sum is not justly due from him, but to avoid being confined shall pay the whole amount, such person shall be at liberty to sue the proprietor or farmer in the Dewanny Adawlut, for the amount which he may have so paid, over and above what he may consider to have been due from him, and the Court shall decree to him such sum as he may prove not to have been due from him, with interest, at the rate of twelve per cent., per annum, and such costs and damages as the Court may deem equitable, on a consideration of the circumstances of the case.

XX. The rules in the preceding sections, regarding the recovery

Preceding Rules regarding the recovery of rents and revenues due to Proprietors and Farmers, applicable to Managers of estates, and to Collectors holding lands in attachment.

of arrears of rent or revenue due to proprietors and farmers of land, are to be considered equally applicable to the Managers of the estates of disqualified proprietors, and of joint undivided estates, and to Collectors holding lands in attachment for the purpose of adjusting the public assessment on them,

or for any other purpose.

A. D. 1795, REGULATION XXXVI.

A Regulation for repealing Section VII, Regulation VIII, 1794, and empowering the Judges of the Zillah and City Courts to hear appeals from decisions which may be passed by their Registers under that Regulation, and rendering final the decisions of the Judges in all such appeals where the suit may be for money or personal property; for making final the decrees of the Judges of the Zillah and City Courts, in appeals from decisions passed by the Native Commissioners appointed under Regulation XL, 1793; for rendering serberakars or Managers of joint undivided Estates, eligible to the office of Commissioner for hearing and deciding suits under Regulation XL, 1793; for providing against the loss or miscarriage of the proceedings in trials referred by the Judges of Circuit to the Nizamut Adawlut, or the sentences or orders of that Court on such trials; and for establishing another Court of Dewanny Adawlut in the Districts now comprised in the Zillah of Burdwan. Passed by the Governor-General in Council on the 27th March 1795; corresponding with the 16th Chyete 1201 Bengal Era; the 21st Chyete 1202 Fussilly; the 16th Chyete 1202 Willaity; the 21st Chyete 1852 Sumbut; and the 5th Ramzaan 1209 Higeree.

Regulations respecting Appeals and Judicial Proceedings.

The appeal immediately to the Provincial Courts of appeal, from decisions passed by the registers, allowed by Section VII, Regulation VIII, 1794, interfering considerably with the more important duties of those Courts; and the Governor-General in Council being of opinion, that from decisions passed by the registers to the Zillah and City Courts for money or personal property under Regulation VIII, 1794, and

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from decisions of the Native Commissioners appointed under Regulation XL, 1793, one appeal to the Judge of the Zillah or City will be sufficient for the purposes of justice, or at all events, that the advantages which might be expected to result from allowing of a further appeal to the Provincial Courts of Appeal, from the decisions of the Judges of the Zillahs and Cities, would be more than counterbalanced by the delay in the determination of causes of greater importance that must necessarily arise from the considerable portion of the time of the Zillah and City Courts, and the Provincial Courts of Appeal, which would be occupied in preparing and transmitting the records of the trials in these petty causes, and in the decision of them; and with a view to render serbe-rakars or Managers of joint undivided estates, eligible to the office of Commissioner for the decision of suits under Regulation XL, 1793; and to provide against the undue detention of prisoners in confinement, or delay in the execution of sentences or orders of the Nizamut Adawlut, by the loss or miscarriage of the proceedings in trials referred to that Court, or of the sentences or orders on such trials; and to accelerate the decision of civil suits arising in the districts now comprised in the Zillah of Burdwan, which, from the great extent of the zillah, have been found too numerous for one Court to determine with sufficient expedition; the following rules have been enacted.

II. Section VII, Regulation VIII, 1794, empowering the Provincial Courts of appeal to hear Appeals from certain decisions passed by the registers to the Zillah and City Courts, under that Regulation, is hereby rescinded.

III. First.—From all decisions in suits for real property, and for money or personal property, the amount or value of which shall exceed twenty-five Sicca Rupees, that may be passed by the registers to the Zillah and City Courts, in virtue of the powers vested in them by Regulation VIII, 1794, an appeal shall lie to the Judge of the Zillah or City Court, under similar rules and Regulations to those prescribed regarding appeals to the Provincial Courts of Appeal, from decisions passed by the Judges, with the qualifications specified in the two following clauses.

Second.—The petition of appeal shall be presented within thirty days after the date of the decision, either to the register, or to the Judge; but the Judge is empowered to admit to appeal, although the petition should be presented after the prescribed time, provided the appellant can show to his satisfaction, good and sufficient cause for not having filed the petition within the limited period.

Third.—On the Judge admitting an appeal from the decision of his register, he shall cause to be endorsed on the back of the petition, the word “admitted” (Munzoor), and shall have the seal of the Court affixed thereto, and attest the endorsement with his signature. He shall cause the petition so endorsed to be sent to the register, who shall

Judge how to proceed on admitting an appeal from the Register.

Register to submit the original Proceedings and Decree.

thereupon submit to the Judge all the original proceedings and papers in the cause, with his original decree.

Regulations
respecting Ap-
peals and Ju-
dicial Proceed-
ings.

IV. The decrees of the Judges of the Zillah and City Courts in appeals from decisions for money or personal property, passed by the registers under Regulation VIII, 1794, and also from the decision of the Native Commissioners appointed to hear and determine suits under Regulation XL, 1793, are declared final, notwithstanding any thing that may be said to the contrary in any Regulation enacted previous to this date.

Decrees of the Judges made final in appeals from decisions passed by the Registers for money or personal property under Regulation VIII, 1794, and from the decisions of the Native Commissioners appointed under Regulation XL, 1793.

V. Serberakars, or Managers of joint undivided estates, appointed under Sections XXIII, XXIV, XXV, XXVI, Regulation VIII, 1793, are declared eligible to the office of Commissioner for hearing and determining suits under Regulation XL, 1793, in the zillahs in which the estates they may be appointed to manage may be situated.

VI. Previous to the commencement of each circuit, the Courts of circuit are to examine the lists of trials held on the preceding circuit, which may have been referred by them to the Nizamut Adawlut, and in the event of their not having received the orders or sentence of that Court on any trial so referred, they are to report the same to the Court; that in the event of the proceedings not having been received by the Court, duplicates of such proceedings, or of the sentences or orders passed thereon, which may have miscarried, may be forwarded or issued before the commencement of the ensuing circuit, that the sentence or orders of the Nizamut Adawlut on such trials may be forthwith passed or executed.

VII. The districts now comprised in the Zillah of Burdwan, shall be formed into two zillahs; the northern division to be denominated the Zillah of Burdwan, and the Southern division the Zillah of Hoogly. The limits of each zillah are to be determined by the Governor-General in Council. A Dewanny Adawlut superintended by one Judge, shall be established in each zillah, with the same powers as the other Zillah Courts of Dewanny Adawlut. The Judge of each Court shall likewise be vested with the office of Magistrate, with the same powers as the Magistrate of other zillahs. The Court so established in the northern division, shall be denominated, "The Court of Dewanny Adawlut for the Zillah of Burdwan," and the Court in the southern division, "The Court of Dewanny Adawlut for the Zillah of Hoogly." The half-yearly jail delivery directed to take place in the several zillahs by Section XL, Regulation IX, 1793, shall be made at Hoogly by the Judge of the Court of circuit for the division of Calcutta, who may proceed to the Zillahs of Nuddea and Jessore; and the half-yearly jail delivery at Burdwan, by the Judge of that Court, who may proceed to Midnapore and Beerbhoom, agreeably to Regulation VII, 1794.

Additional Court of Dewanny Adawlut established in the districts now comprised in the Zillah of Burdwan.

Half-yearly jail deliveries in the Zillahs of Burdwan and Hooghly, by whom to be made.

Regulation
for judging of
the progress
of Suits in Zil-
lah and City
Courts.

A. D. 1795. REGULATION XXXVII.

A Regulation for better enabling the Sudder Dewanny Adawlut to Judge of the progress made by the Zillah and City Courts, and the Provincial Courts of Appeal, in determining the suits now depending before them, and also of the expedition with which suits hereafter filed may be decided.—Passed by the Governor-General in Council, on the 27th March 1795, corresponding with the 16th Chyte, 1201, Bengal Era; the 21st Chyte, 1202 Fussilly; the 16th Chyte, 1202 Willaity; the 21st Chyte, 1852 Sumbut; and the 5th Ramzaan, 1209 Higeree.

To assist the Court of Sudder Dewanny Adawlut, in forming a judgment of the progress made by the Zillah and City Courts, and the Provincial Courts of Appeal, in determining the suits now depending before them, and also of the expedition with which suits hereafter filed may be decided, the following rules are enacted.

II. By the last day of each month, the register to the Sudder Dewanny Adawlut, shall prepare to be submitted to the Court at their next meeting, a general report on the abstract registers required to be furnished by the Zillah and City Courts, by Section XI, Regulation XVIII, 1793, for the preceding month. The report

Register to submit to the Court a monthly report on the abstract registers of the Zillah and City Court.

What the Register's report is to contain.

is to specify the number of suits appearing in the abstract register of each Court, to have been determined by the Judge, and by his register under Regulation VIII, 1794, and by the Native Commissioners appointed under Regulation XL, 1793, or adjusted by the parties.

III. The register is likewise to prepare, by the last day of each month to be submitted to the Court at their next meeting, a report on the abstract registers required to be furnished by the Provincial Courts of Appeal, by Section XV, Regulation XVIII, 1793, specifying the number of appeals and causes, determined or adjusted in the Courts, in the preceding month.

Register to submit a monthly report on the abstract registers of the Provincial Courts of Appeal.

IV. On the 15th February, and the 15th of August in each year, or at the first Court which may be held after those dates respectively, the register shall submit to the Court, a report on the last half-yearly reports, of causes depending in the Zillah and City Courts, which they are required to furnish by Section XI, Regulation XVIII, 1793. The report shall specify the number of causes depending before the Judge, the Register, and the Native Commissioners, in each zillah and city, and the number of causes depending in the preceding half-yearly report, so as to exhibit a comparative statement of the number of suits depending at the period of the transmission of the two reports. The register is to annex to his report, a summary of the reasons assigned by the several Courts, for any causes remaining undecided, which may have been inserted, as depending in any of their preceding half-yearly reports.

Report to be submitted by the Register on the half-yearly reports of the Zillah and City Courts of causes remaining undecided.

Register to submit a similar statement of suits depending in the Provincial Courts of Appeal at the periods of the transmission of their two last half-yearly reports.

V. The Register is likewise to submit with the report, required in the preceding section, a similar report on the causes depending in the Provincial Courts of Appeal, as appearing in their two last half-yearly reports.

VI. In the event of any of the Zillah or City Courts, or Provincial Courts of Appeal, omitting to forward their monthly abstract registers, or half-yearly reports, in time to enable the register to submit the reports and statements above required, he is to notice the omission in his report, with the reasons for the deficient reports not having been forwarded, should any have been assigned by the Courts.

Regulation for judging of the progress of suits in Zillah and City Courts.

Rules for facilitating the preparing of the Register's reports.

Abstract to be inserted by the Judges of the zillahs and cities at the foot of their monthly Abstract Registers.

VII. First.—To enable the register to prepare the required reports and statements with greater facility, the following rules are prescribed.

Second.—The Judges of the zillahs and cities are directed to insert at the bottom of their monthly abstract registers, an abstract of the number of causes determined, as follows :—

• By the Judge.

In appeal from decisions of the Register.

Decreed or dismissed	2
Adjusted by razenamahs of the parties	2
	4

In appeal from decisions of the Native Commissioners.

Decreed or dismissed	2
Adjusted by razenamahs of the parties	2
Tried in the first instance by the Judge. —	4
Decreed or dismissed	2
Adjusted by razenamahs of the parties	2
	— 4

By the Register.

Decreed or dismissed	2
Adjusted by razenamahs	2

By the Native Commissioners.

Decreed or dismissed	2
Adjusted by razenamahs of the parties ..	2
	— 4

Total... 20

Abstract to be inserted by the Judges of the zillah and cities at the foot of their half-yearly reports.

Third.—The Judges of the zillahs and cities are to insert at the bottom of their half-yearly reports of causes remaining undecided, the number of suits depending, as follows :

Depending before the Judge.

In appeal from decisions of the Register ...	2
In appeal from decisions of the Commissioners ...	2
Under trial before the Judge in the first instance ...	2

Depending before the Register ...	6
Depending before the Commissioners ...	2
	—

Total... 10

Regulation
for judging of
the progress
of suits in Zil-
lah and City
Courts.

Abstract to be inserted by
the Provincial Courts of Ap-
peal at the foot of their
monthly abstract registers.

Fourth.—The Provincial Courts of Appeal are to insert at the bottom of their monthly abstract registers, an abstract of the number of appeals or causes determined by them in the month, as follows :

Appeals.

Decreed or dismissed...	...	...	2
Adjusted by the razenamahs of the parties	...	...	2
			— 4
Causes tried before the Court in the first instance.			
Decreed or dismissed ...	...	...	2
Adjusted by the razenamahs of the parties	...	...	2
			— 4
			—
Total	...	...	8

Fifth.—The Provincial Courts of Appeal are to insert at the bottom of their half-yearly reports, an abstract of the number of appeals or causes depending before them, as follows :

Appeals	...	...	...	...	2
Causes under trial before the Court in the first instance,	2				

Total...

RESOLUTIONS.

Resolution
respecting Zil-
lah Courts.

No. 34.—Ordered, that the Judge of Burdwan be informed, that the Governor-General in Council has resolved, that the districts now comprized in the Zillah of Burdwan, be formed into two zillahs, with a separate Judge and Collector for each zillah. That the Governor-General in Council desires he will report to him the districts which he would recommend to be included in each jurisdiction, and the places at which it may appear to him advisable to establish the two Courts, selecting those which, from their situation or other circumstances, may appear to him most convenient for the administration of justice, and best calculated for enabling the Magistrate to preserve the peace of the country under his authority. That in proposing the limits to be assigned to each zillah, and fixing on the places at which the Courts are to be established, he be informed, he is to avail himself of the local knowledge of the Collector, but that his recommendation on these points, is to be guided by the considerations specified in the preceding paragraph.

APPENDIX No. 7.

Extract from Dr. Buchanan's Statistical Survey, Book IV.,
Chap. 7, on the District of Dinagepore.

"Although it appears evident from the Ayen Ackberry, that in the time of Ackber, there were no hereditary proprietors of land, in this part of the country, all the natives allege, that the office of zemindar has always been hereditary, which may, in some measure, have

been the case. They then merely accounted to Government for their receipts, and they pretend to say, that they have been injured by the new settlement. They allege, that formerly they were allowed great authority, both in criminal and civil causes, over the people whom they managed, which was a great source of emolument, being of course, venally administered; and although they were often squeezed by the Mogul officers, and, on all occasions, were treated with the utmost contempt, they preferred suffering these evils, to the mode that has been adopted; of selling their lands when they fall in arrears, which is a practice that they cannot endure. Besides, bribery went a great way, on most occasions; and they allege, that bribes included, they did not actually pay one-half of what they do now, although nothing can be more moderate than the present assessment, which I am convinced does not amount to a tythe of the produce."

Resolution
respecting
Zillah Courts.

APPENDIX No. 8.

Extract Proceedings of the Board of Revenue in Bengal, dated 21st January 1794, respecting the difficulties experienced by Zemindars, in collecting their rents from the Ryots, under the Regulations.

To William Cowper, Esq., President, and Members of the Board of Revenue.

Gentlemen,

The difficulty I found in realizing the last kist of Aughun from the Maha Rajah, induces me to listen to his earnest request, of representing to you the hardship he sustains from one of his renters, who, destitute of good faith, and availing himself of the delay that necessarily attends the institution of law process, for the recovery of arrears of rent, is encouraged to withhold from him, his just dues. He begs leave to submit it to your consideration, whether or no it can be possible for him to discharge his engagements to Government with that punctuality which the Regulations require, unless he be armed with powers as prompt to enforce payment from his renters, as Government have been pleased to authorize the use of, in regard to its claims, on him; and he seems to think it must have proceeded from oversight, rather than from any just and avowed principle, that there should be established two methods of judicial process, under the same Government; the one summary, and efficient for the satisfaction of its own claims; the other, tardy and uncertain in regard to the satisfaction of claims due to its subjects; more especially in a case like the present, where ability to discharge the one demand, necessarily depends on the other demand, being previously realized.

Letter from
Collector of
Burdwan, 9th
Jany. 1794.

2. How far this representation of circumstances may be strictly correct, I shall be better able to judge when in possession of the Regulations of Government entire; but there can be no doubt, as I have informed the Rajah, that when completely furnished, they will be found to remove every reasonable cause of complaint of the nature of that under consideration; and I should, therefore, have declined troubling you on the present occasion, were it not that the instance adduced by the Rajah, as concerning himself, and in support of the arguments

Letter from
Collector of
Burdwan, 9th
Jany. 1794.

above recited, is of a very grievous nature, as you will, I think, be convinced, from the following relation of the predicament in which he stands, in regard to his renter Banaressey Ghose.

3. I had the honor of addressing you under date the 28th August, on the subject of this person, who resides in Calcutta, and of urging arguments similar to the foregoing, on the part of the Rajah, in the hopes of inducing you to cause the defaulter to be apprehended and conveyed either to the Adawlut or to the Sudder Cutcherry of this district, in like manner as a defaulter to Government had just before been treated; thinking not only that the process would be as justifiable towards the one, as towards the other, but that it would, moreover, be alike effectual, in recovering an indisputable demand; to which you were pleased to reply, under date 3rd September, that conceiving my arguments by no means incontestible, you did not think it expedient to afford the Rajah the relief solicited, though you forbore entering into any discussion in regard to the justness of those arguments, or to furnish me with any train of reasoning, whereby I might have been able to convince him that he sustained no real hardship; contenting yourselves with referring me to the General Regulations, which direct, that to insure the punctual collection of the annual rents payable to zemindars by their farmers and ryots, they must have recourse to the rules of distraining their property, where any property can be found, and to the Courts of Justice, if they wish to attach their persons. Accordingly, not knowing of any property, and being of opinion that attachment of Banaressey Ghose's person, would be immediately followed by satisfaction of the demand, the Rajah lost no time in making application to the Dewanny Adawlut; but has found, to his great disappointment and distress, that delay, greater than he could have imagined, does indeed, as it will be observed in Section I, Regulation XIV, necessarily attend the constitution of law procedure for the recovery of such demands; for some months are now elapsed, without its having been in the power of the zillah Court to afford him the least redress, or without the defendant having been even brought to give answer to the plaint; and he, the defendant, still publicly appears in Calcutta without restraint, and in defiance of all law, civil and moral, continues to withhold from him the just dues, to the amount, at this present time, of Sicca Rupees 47,642, as will appear by the enclosed statement; for the want of which sum, he has, more than once already, in the course of the present year, been in imminent danger of confinement in the common jail, and in default of which payment, should this application fail of compelling it (as well as of many others that are withheld under similar circumstances, to a very considerable amount), he verily believes he shall, at the close of the present month, find himself liable to the exercise of those powers, with which it has pleased Government to arm the Collector, in order to enforce (without suffering *in its own case*, the delay incident to a law process) the punctual payment of its dues, unless he should, by shutting himself up in his house, or otherwise concealing himself from the peons who may be sent to arrest him, determine to avail himself of the four weeks, which Section I, of Regulation XIV, allow him, of keeping himself from under restraint, to anticipate or embezzle the revenue that may remain uncollected; which, however, much it may eventually prove to be in his power to effect, he has at present, no thoughts of attempting, trusting rather to the reasonableness of his cause, and the justice of Government, than to any advantage

which might be taken of particular parts of the Regulations, under a persuasion there will not be refused to him the same powerful, prompt, and efficacious means of enforcing payment from his renters, that are used to recover the dues of Government from himself, more especially, since the practicability of the latter, necessarily depends on the former being previously performed.

Letter from
Collector of
Burdwan, 9th
Jany. 1794.

I have, &c.,

(Signed) S. DAVIS, *Collector.*

BURDWAN, }
the 9th January 1794. }

Translate of a Paper received from the Maha Rajah
Tezchund Bahadur.

The arrear of rent on account pergunnah Baleya, to the end of Poose 1200 B. S. amounts to Sicca Rupees 43,743, and the arrear on account of 1199, amounts to Sicca Rupees 3,900, in all 47,643, now due from Banaressey Ghose, farmer of that pergunnah, who absents himself, and fails in the performance of his engagements: I have many times, represented his conduct to the Huzzoor, and twice, made application to the Adawlut; but without obtaining any satisfaction of the demand. I therefore request the case may be represented to the Board of Revenue, and application made to have the defaulter apprehended, and sent to the Cutcherry, to discharge his engagements.

Agreed, that we answer the Collector as follows: . . .

To Mr. S. Davis, Collector of Burdwan.

Sir,

We have received your letter of the 9th instant: as it would appear therefrom, that the Rajah of Burdwan had instituted a suit against Banaressey Ghose, in the Dewanny Adawlut: we desire that you will inform us, if in consequence of the non-attendance of the defendant, the Judge made any application to the Sudder Dewanny Adawlut, or took any other measures to enforce his attendance, or that of his authorized vakeel.

We are, &c.

Letter from
Collector of
Burdwan, 9th
Jany. 1789.

APPENDIX No. 9.

Extract Bengal Judicial Consultations, 22nd April 1802.

(Civil.)

No. 6.—Abstract Statement of Suits depending in the Zillah and City Courts, on the 1st January 1802.

Zillahs and Cities.	Before the Judge.	Before the Register.	Before the Native Commissioners.	Total.
Backergunge	177	315	1,274	1,766
Benares City	280	229	1,183	1,672
Behar	1,209	2,041	337	3,587
Beerbhoom	67	371	300	738
Bhaugulpore	59	82	1,005	1,146
Burdwan	191	1,303	7,625	9,119
Chittagong	1,388	910	2,160	4,458
Dacca City	365	254	333	952
Dacca Jelalpoore	955	815	1,452	3,222
Dinaghpore	148	396	5,514	6,058
Hooghly	456	1,824	7,991	10,231
Jessore	1,378	1,738	10,887	14,003
Juanpore	207	272	566	1,045
Midnapore	197	253	3,371	3,821
Mirzapore	200	252	1,050	1,502
Momensing	528	565	8,014	9,107
Moorshedabad City	115	189	87	391
Moorshedabad Zillah	27	1,762	16	1,805
Nuddea	269	217	5,992	6,478
Patna City	769	1,080	272	2,121
Pernea	261	543	25,601	26,405
Rajshahy	253	850	12,265	13,368
Ramghur	95	243	474	812
Rungpore	407	178	7,207	7,792
Sarun	61	8	19,707	19,776
Shahabad ... ..	...	...	...	...
Sylhet	170	492	1,573	2,235
Tipperah	152	182	10,461	10,795
Tirhoot	1,938	391	3,253	5,582
Benares Court of Appeal ... ..	...	...	...	52
Calcutta Court of Appeal ... ..	...	...	...	156
Dacca Court of Appeal ... ..	...	...	...	568
Moorshedabad Court of Appeal ... ..	...	...	...	16
Patna Court of Appeal ... ..	...	...	...	260

(Signed) JAMES STUART, Register.

APPENDIX No. 10.

REPORTS FROM JUDGES AND MAGISTRATES,

In answer to Interrogatories circulated by Lord Wellesly, in 1801 :—viz.

Report from Moorshedabad Court of Appeal and Circuit; of 26th January 1802.

Do. from Midnapore Zillah; of 30th January 1802.

Do. from Burdwan Zillah; of 9th March 1802.

Do. from Magistrate of 24 Pergunnahs; of 1st July 1802.

To N. B. Edmonstone, Esq.,

Secretary to Government, in the Political Department, Cawnpore.

Sir,

Report from
Moorshedabad Court of
Appeal and
Circuit, 26th
Jany. 1802.

In obedience to the commands of the Honorable the Vice President in Council, communicated to us, in a letter from Mr. Secretary Dowdeswell, of date the 3rd ultimo, we have the honor to transmit to you, copy of Interrogatories sent to us, on the 29th of October, by the Secretary to the Judicial Department; with our Replies annexed to the several points noticed therein;—which we respectfully request may be submitted to his Excellency the Most Noble the Governor General.

The dispersed situation of the Members of these Courts, on various official business, and the increased duties allotted to us, since we received the Interrogatories, has occasioned some delay in preparing a Report on a subject, which, embracing objects of weighty and serious consideration, required the deliberate attention and collective reflection of our several Members; and we trust that this explanatory excuse will be favorably received by his Excellency.

MOORSHEDABAD, }
26th January 1802. }

We have the honor to be, Sir,
Your very obedient servants,

(Signed) T. PATTLE.

Interrogatories from Government to the Provincial Court of Appeal and Circuit at Moorshedabad; received in a letter from the Secretary to the Judicial Department, dated 29th October 1801:—with the Answers thereto, as submitted by the said Court.

Interry. 1.—What is the number of Appeals depending before your Court?

A. 1.—Twenty-six.

Interry. 2.—What proportion does the number of Appeals now depending before your Court, bear to the number of Appeals usually depending during the several years, commencing from the year 1793, to the present period?

A. 2.—On the 15th July 1800, the Court of Appeal submitted to the Sudder Dewanny Adawlut, a progressive statement in detail, of causes filed and decided from the period of the Court's institution in May 1793; continuing which statement to the present time, exhibits the following Report, in answer to the 2nd article of Interrogatories.

Filed from May 1793 to December 1794 inclusive	...	166
Do. in the year	1795	111
Do.	1796	94
Do.	1797	136
Do.	1798	113
Do.	1799	114
Do.	1800	102
Do.	1801	105

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Decisions from May 1793 to December 1794 inclusive	...	52
Do. in the year	1795	30
Do. "	1796	76
Do. "	1797	169
Do. "	1798	216
Do. "	1799	133
Do. "	1800	148
Do. "	1801	91

915

Depending at the end of the year	1794	...	114
Do. "	1795	...	195
Do. "	1796	...	213
Do. "	1797	...	180
Do. "	1798	...	77
Do. "	1799	...	58
Do. "	1800	...	12
Do. "	1801	...	26

From the above, the inference deducible is, that the number now depending bears a very reduced proportion to the balance of causes, usually pending heretofore before this Court; and but for contingent and unavoidable circumstances, the trifling number still remaining would have been reduced at least one-half.

Interry. 3.—What number of causes was decided in the past year, by your Court?

A. 3.—Ninety-one.

Interry. 4.—What number of causes do you suppose must necessarily be depending before your Court; and what is the reason that the number of causes depending before your tribunal, is not reduced as low as you think it might be reduced?

A. 4.—We think, on the average of former years, about one hundred and ten causes will be filed annually, and that, barring unforeseen interruptions to the Court's duties, not more than twenty will generally remain on file, not from inability on the part of the Court to clear the whole off, but because, from the nature of the routine of the judicial business, all the papers will not be filed in such regular and rapid progression, as to admit of a file being entirely cleared; and as we think, thereby, the number is now, and always will be, reduced as low as it can be ought to be, all circumstances considered, we do not feel ourselves called upon to show cause for non-reduction, under the position assumed in this query.

Interry. 5.—Are you prepared to suggest the establishment of any rules which (consistently with the due administration of the laws) would expedite the decision of suits? Are you of opinion, that the object would be in any degree promoted, by leaving it optional to the different tribunals to commit the depositions of witnesses, in causes not appealable to a higher tribunal, to writing, or not, as the Judges might think proper?

A. 5.—We are not prepared to suggest the establishment of any rules, which, consistent with the due administration of the laws, would expedite the decision of suits; and from the state of the files, as exhibited by the half-yearly Reports of the several Adawlut in the division under our jurisdiction, it does not appear to us that any such rules are

Report from
Moorshead
Court of
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wanted. We are not of opinion that the object would be in any material degree promoted, by leaving it optional to the different tribunals to commit the depositions of witnesses, in causes not appealable to a higher tribunal, to writing, or not, as the Judge might think proper. All original causes, except such as should be entertained in a Court of Appeal, by especial direction of the Sudder Dewanny Adawlut, for an amount not appealable to the Sudder Dewanny Adawlut, are appealable to some higher tribunal.

Interry. 6.—Are you of opinion that it would be advisable to extend the jurisdiction of the Native Commissioners, to suits for sums exceeding 50 Rupees, and that of the Registers, to sums exceeding 200 Rupees? What is the amount to which you would recommend the Courts of the Commissioners, and of the Registers, should be extended; and to what degree, would the general administration of justice, in the division subject to your jurisdiction, be expedited by the adoption of this arrangement?

A. 6.—We are not of opinion that it would be advisable to extend the jurisdiction of the Native Commissioners to suits for sums exceeding 50 Rupees. The number of causes usually depending before them, appears as great as they can be competent to decide, consistently with the due administration of justice. In some zillahs the number is already so great that the general administration of justice must be impeded, by adding thereto. We think that while the amount appealable to the Sudder Dewanny Adawlut, continues fixed at 5,000 Rupees, the jurisdiction of the Registers might be advantageously extended to 300 Rupees, with appeal to the Judge;—not because we conceive that the general administration of justice would in any degree, be expedited, by the adoption of this arrangement; but because it would relieve the claimants to small debts from much personal trouble and vexation, by giving them the benefit of a local appeal to the Judge's Court, and preventing their being harrassed by appeals to a distant tribunal.

Interry. 7.—Has litigation been checked by the establishment of the fee paid to Government on the institution of suits, of the fees paid to the vakeels, of the fees paid on exhibits in the Courts of Judicature, and of the stamp duties? Do you consider these several charges attending the institution of law suits, to be too considerable, or otherwise?

A. 7.—The increased expense of law suits has never been found to check litigiousness. On the contrary, it has been generally observed, that litigiousness is encouraged thereby, in the hope that the certainty of the expense, added to the uncertainty of the result, might deter parties from defending, even just rights. On comparing the half-yearly Reports of the several Adawluts in this division, it does not appear that the number of suits filed since the establishment of the fee paid to Government on the institution of suits, of the fees paid on exhibits in the Courts of Judicature, and of the stamp duties, differs much from the number filed, in a similar period previous thereto. As the fees paid to the vakeels were established by the same Code of Regulations as our Court, we have no records to show what was the previous state of litigation. We certainly consider these several charges attending the institutions of law suits, to be sufficiently heavy in all cases; and in small suits too considerable.

Interry. 8.—Do the fees paid to the licensed vakeels, on suits instituted or defended by them, constitute a sufficient inducement to men of

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character, and of proper qualifications, to undertake those situations ?

Are the vakeels attached to your Court, persons of the above description ; and are they in general, well acquainted with the printed Regulations ?

A. 8.—From the numerous and earnest applications made to us, on every occasion of a vacancy among the licensed vakeels, we are of opinion, that the fees paid to them on suits instituted or defended by them, constitute a sufficient inducement to men of character and proper qualifications to undertake those situations. The vakeels attached to our Court, are persons of the above description, and are in general, well acquainted with the printed Regulations.

Interry. 9.—Has the establishment of licensed vakeels contributed to expedite the decision of suits, by bringing more speedily and accurately before the Court, the merits of the suits instituted ?

A. 9.—The establishment of licensed vakeels can in no manner, expedite the decision of suits in appeal, nor can the vakeels be of any assistance, in bringing before the Court the merits of any suit, either more speedily, or more accurately. Each suit is heard in its numerical order, and its merits come before the Court in the record from the original tribunal.

Interry. 10.—Do the vakeels in general, discharge their duty to their clients, with honor and fidelity ?

A. 10.—The vakeels attached to our Court do, in general, appear to us to discharge their duty to their clients, with honor and fidelity.

Interry. 11.—Are the principal inhabitants of your jurisdiction as well acquainted, as individuals in general, can be supposed to be informed of the laws of the country ?

A. 11.—If by the laws of the country be meant the Koran and Shaster, the principal inhabitants of our jurisdiction, are well acquainted with the Codes of their respective religions, as individuals in general, can be supposed to be informed. If the Regulations of Government be also meant, we believe that they are known to few, except the vakeels and ministerial officers of the Courts, and some principal land holders.

Interry. 12.—Are you prepared to state any alterations in the forms established for the trial of civil suits, which would expedite the decision of the suits, without endangering the due administration of the laws ?

A. 12.—We are not prepared to state any alterations in the forms established for the trial of civil suits. On a comparison of the date of institution, with the date of decision, in most suits in the several zillahs under our jurisdiction, the decision appears to be, as expeditious as is consistent with the due administration of the laws.

Interry. 13.—Have you in your Court-room any place allotted for the bench of the Judges, for the public officers, for the parties or their vakeels, for the witnesses, and for all persons who attend your Court ; and what forms and ceremonies do you observe in opening your Court, or sitting in it ?

A. 13.—We have in our Court-room, places regularly allotted for the bench of the Judges, on a platform raised considerably ; also a seat for the Sheristadar, and the Company's vakeel ; stools for the pleaders to sit upon, when not concerned in the suit trying, and fixed places allotted for the parties, their vakeels, the witnesses, and officers of Court. The whole remaining space of the Court-room is open to all persons who attend the Court, either from business or curiosity. We observe no particular forms and ceremonies in opening the Court, and

sitting in it, except the ceremony of taking our seats on the bench, according to our respective ranks, and the form of calling on the business, in its regular rotation.

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Interry. 14.—Are there any private schools or seminaries in the division under your jurisdiction, in which the Mahomedan or Hindoo law is taught; and how are those institutions maintained?

A. 14.—As we understand this interrogatory has been sent to the Zillah Judges (who are certainly, from fixed residence, more competent than we can be, from passing cursorily through the mofussil, to report what private schools and seminaries there may be in their several districts) we have not thought it necessary to require them to report to us for the purpose of forming an answer, but we beg leave to refer to the information they may give in reply.

Interry. 15.—What is your opinion regarding the general moral character of the inhabitants of your division? Has the moral character of the inhabitants in general improved, or otherwise, by the system established by the British Government for the administration of the laws, and for the conduct of the internal administration of the country?

A. 15.—The general moral character of the inhabitants of our division seems, in our opinion, much the same, as we have always known the moral character of the natives in general. Ignorance, and its concomitant, gross superstition, an implicit faith in the efficacy of prayers, charms and magic, selfishness, low cunning, litigiousness, avarice, revenge, disregard to truth, and indolence, are the principal features to be traced. It does not strike us, that the system established by the British Government for the administration of the laws, and for the conduct of the internal administration of the country, can have any influence on the moral character of the inhabitants in general, either by way of improvement or otherwise.

Interry. 16.—Are you of opinion, that the inhabitants in general of the division under your jurisdiction, consider their private rights and property to be secured by the present constitution of the country, against infringement, either by the executive officers of Government, or even by the supreme executive authority itself, or by individuals?

A. 16.—From what comes under our observation, we are of opinion, that the inhabitants of this division, consider their private rights and property to be secured, by the present constitution of the country, against all infringement, either by individuals, or by the executive officers of Government, and even by the supreme executive authority itself. But a question arises, whether this very security, and the ease with which they can prosecute the first executive officers of Government, may not induce a contempt of the Government itself. Individuals have now no other mode of encroaching on one another's rights, except by harrassing one another, through the forms of law, in our Civil and Criminal Courts; and of this weapon of revenge, they seem to make a free use.

Interry. 17.—Are you of opinion, that the division under your jurisdiction is in a state of improvement, or otherwise, with respect to its population, cultivation, and commerce, and its buildings, or other works of religious, domestic, or other purposes; and on what grounds do you form your opinion?

A. 17.—The face of the country shows much improvement in

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population and cultivation. We see no trace of increased commerce, nor of improvement in buildings, and other works of religious or domestic or other purposes. Individuals may occasionally build a temple, or dig a tank for public use, but similar endowments of former days are, at the same time, going to decay. Opulence itself seldom tempts to any improvement, in domestic comforts. We form our opinion from what comes within our personal observation during our official circuits, and occasional journeys for business or recreation, and on the conversation of well informed natives.

Interry. 18.—Are you of opinion, that the inhabitants of the division subject to your jurisdiction, are, in general, satisfied with the British Government?

A. 18.—From what we know of the general character of the natives, we are of opinion, that, however satisfied they must be, from the greater security which they now enjoy in their persons and property, than what they ever enjoyed under the former Government, no reciprocal affection (correspondent attachment) is produced in them to the British Government, or gratitude for such security; but they would see a revolution with apathy and indifference, and would submit to the tyranny of any future Government, with perfect resignation. The descendants of the higher classes of Mussulmans, may be conceived dissatisfied with the Government itself, as the cause of their losing all share in the executive administration.

Interry. 19.—Is the present system of Police well calculated to ensure the apprehension of offenders?

A. 19.—From the great number of offenders brought annually to trial, it would appear that the present system of Police is well calculated to ensure the apprehension of offenders. We would at least hope, for the honour of human nature, that when the black catalogue of offenders apprehended is so large, few have escaped apprehension.

Interry. 20.—Are the Police establishments, in the division subject to your jurisdiction, adequate to the duties required of them?

A. 20.—Considering the prevention of crimes to be one of the objects of Police, the Police establishments in the division subject to our jurisdiction, are certainly not adequate to all the duties required of them; nor can much, in the line of prevention, be expected from 10 or 15 armed men in a jurisdiction ten coss square in extent, which comprises

* (A.) dated 17th Aug. 1799. upwards of four hundred square miles. In former addresses [*A.] to the Nizamut Adawlat, and to the Committee of Police, we

have occasionally recommended an increase in these establishments; but no Government ever did, or ever can defray the whole charge of Police. Much gratuitous assistance is necessary, and is enforced in all Governments: By the old constitution of this country, many castes and classes were bound to co-operate with the executive officers of Police.

Interry. 21.—Are you of opinion, that the number of crimes committed annually in the division under your jurisdiction, has increased or diminished, since the year 1793; and to what cause do you ascribe the increase or diminution?

A. 21.—The criminal jurisprudence of these provinces, was assumed by the British Government in December 1790. The number of persons tried by the original Court of Circuit from that time, till the institution of our Court in May 1793, was 2,181. This list included several persons already in custody, but untried during the

Naib Nazim's administration. The following is the annual comparison of the prisoners tried by our Court, from the 2nd Sessions of 1793, to the 1st Session of 1801.

One year, including 2nd Sessions 1793, and 1st Sessions 1794					1,674
Do.	do.	1794	do.	1795	1,593
Do.	do.	1795	do.	1796	1,885
Do.	do.	1796	do.	1797	1,579
Do.	do.	1797	do.	1798	2,170
Do.	do.	1798	do.	1799	2,322
Do.	do.	1799	do.	1800	2,023
Do.	do.	1800	do.	1801	2,201

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The number of crimes committed annually, in the division under our jurisdiction, appears, from this statement, to have increased since the year 1793. The causes to which we ascribe the increase, are the want of a preventive police, and the inefficacy of imprisonment, as a punishment for either reformation or example.

Interry. 22.—What crimes of enormity are most prevalent in the

Court of Circuit to Nizamut Adawlut,		7 Aug. 1798.
Do. of do.	do.	12 Oct. 1798.
Do. of do.	do.	14 Oct. 1799.
Do. of do.	do.	13 Feb. 1800.
Do. of do.	do.	24 May 1800.
Do. of do.	do.	14 July 1800.
Do. of do.	do.	7 July 1801.
Do. of do.	to Committee of Police,	17 Aug 1799
Do. of do.	to Nizamut Adawlut,	25 June 1796.

districts under your authority; what is the cause of the prevalence of such crimes; and what are the means you would recommend to be adopted for their suppression?

A. 22.—Gang robbery is the only crime of enormity,

prevalent in the division under our authority. The cause of its prevalence, and the means which we would recommend to be adopted for its suppression, are of too long detail to be introduced here, and may be found at full length, in our joint and separate addresses to Government, and to the Nizamut Adawlut, noted in the margin.

Interry. 23.—Do the inhabitants of the division under your jurisdiction, keep arms in their houses? What description of arms do they retain; and for what purposes are the arms retained?

A. 23.—Few of the lower classes of natives keep any other arms in their houses than latties, or long thick bamboo bludgeons: the purpose for which they allege these to be retained, is to defend themselves from wild animals in the fields. The drooms and harrees keep spears of various shapes, for the declared purpose of destroying wild hogs; some of the richer munduls and the village watchmen have swords: these latties and spears, and the tebenta of fishing, which the fishermen keep, as an implement of their trade, are the usual weapons found on dacoits. They seldom use swords or guns; sometimes the dacoits arm themselves with only the roybars, a long tapering solid bamboo pointed at one end, and hardened by fire; and every hedge can thus in a moment, furnish a deadly weapon. The middle and higher classes keep swords and daggers; chiefly as an appendage of dress.

Interry. 24.—Are there any brick or mud forts in your division? In what state are the forts, and what is the nature of their construction?

Interry. 25.—What proportion do the Hindoo bear to the Mahomedan inhabitants in the divisions subject to your authority; and what do you suppose to be the number of the inhabitants of your division, of all descriptions?

Interry. 26.—What are the names of the peons possessing the highest rank and greatest opulence in the division subject to your

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jurisdiction? What number of followers, armed or otherwise, are they supposed to maintain in their service; and do they appear abroad with such followers armed?

A. 24, 25, and 26.—As we find these interrogatories have been put to the several zillah and city judges, who are the only channel of information to whom we could refer on the points contained therein; we have not deemed it requisite to call upon them to report distinctly to our Court, but beg to refer to their answers to Government, for the detail called for in these three queries.

Interry. 27.—Are there any persons in the division subject to your authority, who are supposed to be disaffected to the British Government? What are their names, and to what means do you resort for superintending their conduct? Have these persons, any influence in the division, and to what extent?

A. 27.—We do not know of any persons in this division, who are supposed to be seriously disaffected to the British Government. All the Mussulman remains of this former seat of Government, are supposed to be more or less dissatisfied with a revolution, which annihilated their influence, and has shut them out from even subsistence; but we are not aware of any particular persons whose conduct requires to be superintended.

Interry. 28.—Are you of opinion, that it would contribute to strengthen the attachment of the natives to the British Government in India, were that Government to declare itself to be the sole source of honour within its territories, and to confer titles and other marks of distinction on its native subjects?

A. 28.—Titles and other marks of distinction have in all Governments been found a cheap and effectual mode of rewarding merit, and of securing the attachment of subjects to their Governments. At the early period of British influence in India, a mode was adopted for conferring titles on the natives; and we are unacquainted with the reasons of its discontinuance, or with any objection to its revival. The Resident at the Durbar, by orders from the Governor, used to obtain the patent of investiture from the Nazim, which was afterwards bestowed, with a dress of honour by the Governor, on the person to be ennobled. Though the honour was nominally conferred by the Nazim, the natives felt and acknowledged, that it in fact came from the sole bounty of the head of the British Government. While the natives consider the sovereign at Delhi to be the source of honour, we are not aware of any preferable mode of conferring marks of distinction on them, than through his nominal representative.

Interry. 29.—What is the state of the roads and bridges, or other public works in the division under your authority; and at whose expense are they kept in repair?

A. 29.—We conceive that the zillah judges will report fully on the state of the roads, bridges, and other public works in their several districts. The high roads only which we travel on our circuit, can come within our observation. The high road of communication immediately through the city of Moorshedabad, is so completely out of condition, as to be absolutely impassable for carriages of every description, and calls loudly for us to report it, on this occasion; it is entirely cut up and full of holes, and the encroachments of the buildings in all directions, hardly leave room in some places, for the passage of palanquins. Our report of the 5th July 1800, addressed to Government through the

medium of the Secretary in the Revenue and Judicial Departments, is very full on the subject of the present state of the roads, bridges, &c., within the division under our authority, and treats especially (at considerable length) on the subject of not only the present condition of the roads, but also on that of keeping them in repair, and making new, where most requisite. As it would swell this answer materially, to make extracts here, we take the liberty to refer to the report itself, for our sentiments at large on the subject of roads, bridges, and other public works.

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Interry. 30.—How are the convicts usually employed? And is there any manner of employing them, which appears to you preferable to the manner in which they are at present employed?

A. 30.—The convicts are at present generally, and with beneficial effect, employed on the public roads. We are of opinion their services might be useful in the business of embankment, where works of that description, are carried on in the immediate vicinage of their jails. Our addresses to the Nizamut Adawlut of the 25th June 1798, and 28th of April 1800, treat in very full and most particular detail, the subject of enquiry in this interrogatory. We take the liberty of referring thereto, for a full and complete answer as to the most appropriate mode of employing convicts, which we trust will be deemed preferable to swelling this report beyond all bounds, by making extracts which must (to embrace the subject sufficiently) be very voluminous.

Interry. 31.—What is the state of the jails in your division?

A. 31.—Our second Judge (who is at present off circuit, holding the 2nd Sessions of 1801, and who has in his progress, visited the jails of zillahs Bhaugulpore, Purneah, Dinagepore and Ringpore) reports in answer to reference to him, that the state of the jails in all these places, is in every respect satisfactory,—that they are in good repair, kept clean, and generally well attended to; and as Mr. Rocke had not yet reached the Nattore station, the Acting Magistrate was called upon to report the state of the jail of zillah Rajeshahy, who states, in consequence, that he considers the building perfectly competent to all requisite purposes; that it at present, wants some trifling repairs, which may be made for about two hundred Rupees; and that he has at present, 586 prisoners of various descriptions. The jails of zillah and city Moorshedabad are all that remain further in our division: these, have been very recently visited by the Senior Judge, who on the 21st January reported fully on their state to the Nizamut Adawlut, describing the former, to be in the cleanest state, and best possible order, and that the prisoners appeared healthy and well governed, under rules and regulations of a salutary tendency, calculated to ensure order and regularity:—that the officers of the city jail were not equally attentive to their duty, or so careful as they might be to the preservation of the health of the prisoners, by due attention to the cleanliness of the jail; but the Senior Judge had reported, at the same time, that it appeared that the city jail was constructed on a very defective and objectionable plan, and had pointedly demonstrated the necessity that material alteration should immediately take place, and especially that drains to the different wards should be made to carry off filth of various descriptions, and to prevent the contagion of sickness (which had greatly prevailed) extending its baneful consequences. We do not think it ne-

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cessary to particularize further his report on this jail, which, if it is thought necessary, may be referred to.

Interry. 32.—What is your opinion of the expediency of granting to zemindars, farmers, and other persons of character in your division, commissions empowering them to act as justices of peace? Do you think that such a measure, would contribute to the suppression of crimes, and to facilitate the apprehension of offenders? By what rules would you regulate the extent of the jurisdiction of such persons? Would you confine it, to the estates or farms of the persons to whom the commissions might be granted, or otherwise?

A. 32.—We are decidedly of opinion, that it would be expedient to grant to zemindars commissions empowering them to act as justices of the peace, and that such a measure, would contribute to the suppression of crimes, and would facilitate the apprehension of offenders, by bringing to the assistance of Police, all the zemindarry establishments, whose cordial co-operation cannot now be expected under the orders of a tannadar, who at the head of 10 or 15 burkendosses, pretends to an authority paramount to that of the landholder himself, in his own estate: some restrictions will at the same time, be necessary for preventing the zemindars, from perverting their magisterial authority to the purposes of revenue. As farmers have no permanent interest in the prosperity of the country, we apprehend that no restrictions would be sufficient for preventing their using such authority, as a weapon of oppression and extortion, to their own temporary benefit. We do not think that natives of even the most respectable characters, are likely to be tempted to give their gratuitous labour, as justices of peace; the jurisdiction of the zemindars should, in our opinion, be limited by the extent of their estates.

Interry. 33.—Are there any new rules or regulations which you would recommend to be adopted, as being calculated in your opinion, for the suppression of crimes in general?

A. 33.—After our several addresses above quoted, we have nothing new to recommend as rules and regulations, calculated for the suppression of crimes in general.

Interry. 34.—What has been the operation of the last regulations respecting the tax on spirituous liquors, with regard to the vice of drunkenness? Are you of opinion, that the establishment of the taxes now levied on spirituous liquors, have rendered the vice of drunkenness more prevalent than it was previously to the establishment of those taxes?

A. 34.—We cannot conceive how the establishment of a tax on spirituous liquors, should render the vice of drunkenness more prevalent than it was, previously to the establishment of the tax. At the same time, we have ocular demonstration, that the vice has not decreased. In Bengal, however, this vice is far from general: it is confined almost entirely to a few castes and classes, and to populous towns. The bulk of the labouring poor, never touch liquor.

Interry. 35.—Do any measures occur to you, the adoption of which, would in your opinion, contribute progressively to the improvement of the moral character of the inhabitants of the division?

A. 35.—The moral character of a nation can be improved, by education only. All instruction is unattainable to the labouring poor, whose own necessities require the assistance of the children, as soon as their tender limbs are capable of the smallest labour. With the

middle class of tradesmen, artificers and shop-keepers, education ends at ten years of age, and never reaches further than reading, writing (a scarcely legible hand) on a plantain leaf, and the simplest rules of arithmetic. We are not prepared, to suggest any measures, the adoption of which, would, in our opinion, contribute progressively to the improvement of a people thus circumstanced.

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Interry. 36.—In your opinion, what has been the effect of the Regulation, which declares persons convicted of the crime of perjury, liable to be marked on the forehead?

A. 36.—We do not perceive any effects from the Regulation which declares persons convicted of the crime of perjury, liable to be marked on the forehead. In the course of our judicial duties, we still meet with the same barefaced disregard of truth, which always characterized the natives of India; we are however of opinion, that the terror of this stigma, should be retained in our Code.

Interry. 37.—What has been the operation of the punishment of transportation, introduced by the British Government?

A. 37.—The punishment of transportation, introduced by the British Government, falls chiefly on dacoits; and yet the crime of dacoity has not decreased, in the division under our authority. To judge therefore, of its operation by this result, it would follow, that the punishment is of no effect, and the terror of it, must daily diminish.

Interry. 38.—Are you of opinion, that the Mahomedan criminal law, with the alterations of that law, made by the British Government, is administered with too much lenity, or too much severity; and what do you suppose to be the consequences produced by the operation of the spirit, in which the criminal law is in your opinion administered?

A. 38.—We are of opinion, that from the discretionary mode in which the Mahomedan criminal law (with the alterations of that law, made by the British Government) is administered, the administration of it, admits both of too much lenity and too much severity,—at any rate, of too much uncertainty. An offence, which to one law officer, may appear sufficiently punished by a month's imprisonment, shall from another law officer, incur a sentence of three or more years. Even in the heinous crime of gang robbery, our records will show sometimes a sentence of 14 years transportation, and sometimes a sentence of two years confinement. The consequences which we suppose to be produced by the operation of this spirit, in which the criminal law is in our opinion administered, are contempt of the law itself, and encouragement to offenders. Though every criminal Code must leave some discretion of punishment to the Courts, particularly in the smaller offences, and breaches of the peace; yet in crimes of enormity, we think that the punishment ought to be specific, at least, that some limit should be fixed to discretion. The English law fixes it in all cases in smaller offences, by marking the barrier, which the Court's severity shall not exceed; in more serious crimes, by specifying the bounds of the Court's lenity.

Interry. 39.—In what period does the judge, who makes the half-yearly jail deliveries, usually complete the circuit?

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A. 39.—The half-yearly jail deliveries of the out-zillahs, usually occupy four months; but the completion of the circuit, after the judges return to the sudder station, depends upon necessity or otherwise of his giving any of his time to the business of the Court of Appeal.

(Signed) T. PATTLE.
“(”) R. ROCKE.

MOORSHEDABAD, Court of Appeal and }
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P. S.—The completion of the Answers to the foregoing Interrogatories, has been, from a great pressure of business, the necessity of distant references, and other circumstances, delayed until the period of their date, and of consequence the signatures of only two members of the Court are annexed, as the third Judge was on the 10th of December removed from this station; but it is proper and necessary to add, that the Answers generally were prepared whilst Mr. Colebrooke was a member of these Courts, and that he contributed full co-operation and active assistance, in preparing them.

(Signed) T. PATTLE, *Sen. Judge.*

To George Dowdeswell, Esq.

Secretary to Government, in the Judicial Department.

Answers from
the Judge and
Magistrate of
Midnapore, to
Interrogatories: 30th
Jan. 1802.

I herewith transmit, and request you will lay before Government, my Answers to the Interrogatories, received by me with your letter of the 29th of October last.

I am, Sir, your most obedient humble servant,

(Signed) H. STRACHEY,

Judge, and Magistrate.

ZILLAH MIDNAPORE, }
30th January 1802. }

Answers to the Interrogatories received by the Judge and Magistrate of Midnapore, from the Secretary to Government in the Judicial and Revenue Department.

Answer to } 1.—The number of causes depending before the
Interrogatory } Judge, register and native Commissioners, on the 1st
January 1802, was as follows:

Before the Judge	... ..	197
„ the Register	... ..	253
„ the Native Commissioners,		3,317

Interry. 2.—The number of causes usually depending before the Judge and register, has been gradually diminishing since 1794 or 1795.

The number depending before, and decided by, the native Commissioners, has been during the same period, gradually increasing.

Interry. 3.—The number of causes decided in the year 1801, was as follows:

By the Judge	...	421.
By the Register	...	370.
By the Native Commissioners...		14,559.

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Interry. 4.—I cannot say positively, that as many causes as are now depending, must necessarily be so always; cause that, depends on a great variety of circumstances, with some of which I have no concern. But as the business is now very nearly kept up, that is to say, as suits are decided, almost as fast as they can be prepared for decision; I can say in general, that I have no expectation their number will be reduced. I am now deciding suits which were instituted, in the months of August and September last.

2. Many delays occur in delivering answers, replies, and rejoinders, owing to the expense of stamped paper.

Interry. 5.—I am not prepared to suggest any rule (at least any, which I conjecture would be approved) by which the pendency of suits would be expedited, consistently with a due administration of the

2. From my answer to the last question, it will probably be thought no such rules are required here.

3. I doubt whether the object would be promoted, by leaving it optional with the Judge, to take down in writing or not, the depositions of witnesses in suits not appealable to a higher tribunal. I think it might be attended with inconvenience, and possibly of dissatisfaction to the parties.

Interry. 6.—I should not at all object to the plan of empowering the registers and native Commissioners to decide causes for sums exceeding 200 Rupees and 50 Rupees; but not conceiving it necessary for expediting the administration of justice, or rather for clearing the file (the sole view here proposed by Government, I believe); I deem it superfluous to recommend it. I profess myself, on other grounds, a zealous advocate for enlarging the powers of the Munsiffs; and I may embrace some opportunity of attempting to set forth the benefits to be derived, from such an arrangement. Here I will only observe; that the expense of prosecution in the Munsiff Courts, bears no proportion to that of the Dewanny Adawlut; and that it is my opinion, the nearer we approach to the rule of granting to all, speedy justice, without any expense whatever, the nearer we shall in our judicial system, approach perfection.

Interry. 7.—Litigation may possibly have been checked by the fees and stamp duty; but I confess I consider the charges too high.

2. It will not, I imagine, be denied, that it is desirable the least tedious and least expensive mode of obtaining redress, should be open, where an injury has really been suffered. When a poor man has been oppressed, he should be freed from trouble and expense, and assisted and encouraged as far as possible, in prosecuting his complaint. He is not, in such a situation, a fair object for taxation. It does not become the ruling power, to add to his misfortune, by levying impositions upon him.

3. It is clear, that a ryot, from whom an increase of rent has been exacted, and instituting a suit for the same, must feel the charge

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of stamps and fees, to be a severe aggravation of his distress; nor can he console himself under the reflection, that the impositions are intended to check litigiousness; or that, for certain reasons of finance, it is expedient he should submit to new exactions.

4. The expense and delay to which ryots are subject in prosecuting their suits, are, to my knowledge, excessive. For the truth of this, I would refer to the records of any register in Bengal. The duty of deciding revenue causes for a small amount, under the operation of the present regulations, has fallen chiefly on the registers. The rights of the inferior ryot, are seldom discussed in the superior Courts.

5. The welfare of those from whom all revenue and even subsistence, must be ultimately derived, who are the poorest, the weakest, and the most numerous, who constitute the bulk of the people, is a matter of importance, and not unworthy the notice of Government. I have therefore thought it my duty, to dwell on this subject, with some minuteness.

6. It must, I am sure, constantly happen, that a ryot gives up his prosecution in despair, on finding the expense of continuing it, beyond his power to sustain.

7. Exaction of revenue, is peculiarly difficult of proof. Either no engagements exist, and no accounts can be found, or they are extremely defective and perplexing. It is not the original fee on the institution of the suit, but the subsequent charges on exhibits and on witnesses, that appear to me intolerable. I have often seen a suitor, when supplied of his last rupee, and called upon for the fee on a document, produce in Court a silver ring or other trinket, and beg that it might be received as a pledge; and after all, perhaps he was cast for want of money, to bring proof.

8. I confess, I think such scenes in a Court of Justice, unpleasant to those who are entrusted with the administration of the laws; and not very creditable to Government.

9. Formerly in these provinces, and it is still the case almost throughout the east, the cultivators of the soil, when oppressed beyond endurance, were accustomed to assemble in a crowd, with ploughs and other implements, and demand justice with violent and outrageous clamour. They still sometimes resort to this practice; though, with it can avail them nothing. They are unable to support themselves at the Sudder, during a procedure of two or three months. They cannot return to their houses, without submitting to their oppressor. They must have speedy justice or none. The complaints of these people, are seldom or never litigious. I have seen some false complaints, and some conspiracies supported by false evidence; but suits simply litigious, brought forward merely from the quarrelsome disposition of the prosecutor, are not common; neither, if they were common, would it in my opinion, be proper to take any measure, except that of fining the individual suitor.

10. The fact appears to me, this: When the business of the Civil Courts became too heavy for the Judge, which very soon happened, instead of appointing more Judges, it was resolved that, to prevent the accumulation of causes, it was necessary to check the spirit of litigiousness, which was supposed to produce it. Accordingly, heavy taxes have been laid upon prosecution. Out of 100 suits, perhaps five at the utmost, may be fairly pronounced litigious, and those five are probably instituted by men, well able to bear the expense.

11. If what I have understood is true, that suits in the Dewanny Adawlut are now prevented from accumulating as heretofore, it is not because the litigious only, are deterred from prosecuting; since a man is disabled from sustaining expense, in proportion as he is poor, and not, as he is litigious. Nothing else can be inferred from the fact, than that the charges of prosecution are so exactly calculated, and the fees and stamp duties so judiciously contrived, as to enable the Courts to administer justice to all who can afford to pay for it.

12. Half the complainants in the Dewanny Adawlut of this zillah, appear as paupers, although these find much difficulty in complying with the regulation intended for the relief of paupers. No man can be admitted to prosecute as a pauper, under Regulation XLVI, 1793, till he brings two witnesses to attest his poverty, and two securities for his personal appearance; and no one, can well do this, without at least maintaining them and himself, during their absence from home. But the expense of such maintenance, must exceed that of the fees and stamp paper, for a suit of the nature I allude to; which aggregate sum, if the suitor has it in his power to pay, he is in strictness, no pauper.

Interry. 8.—The pleaders are very amply paid. The best are always employed most. They are not ill qualified, though few are well acquainted with the Regulations.

2. The establishment of the pleaders, has much facilitated the attainment of justice to individuals.

Interry. 9.—I think the establishment of licensed vakeels, has contributed greatly to expedite the decision of suits, by bringing more speedily and accurately before the Courts, the merits of the suits.

Interry. 10.—The vakeels in general discharge their duty with honor and fidelity.—I have seen instances of negligence; but of treachery to their clients.

Interry. 11.—The inhabitants at large of Midnapore, as I imagine nearly as well acquainted with the laws, as the inhabitants of other parts of the country, that is to say, their knowledge is extremely limited.

2. None but the public officers, the pleaders, and those who are candidates for office, can be said to possess a general knowledge of the Regulations. The zemindars, talookdars, and farmers, and the merchants, know such regulations as concern them respectively. The one, the revenue laws relating to the collections, attachments, &c., the other, the commercial Regulations respecting duties, rate of interest, &c., and among men of business, this knowledge of the Regulations immediately relating to their particular occupations, is no doubt increasing. But I believe the Regulations are very little studied, out of Cutcherry. I never met with, or heard of a native who possessed a full, distinct, comprehensive view of the Regulations, any more than of the civil or political state of the country. No learned man, except a candidate for office, regards our institutions, as a branch of knowledge, which it becomes him to pay attention to. Of the Shaster and Koran, all are equally ignorant, except the Mahommedans of education, whose learning extends to the quotation of a few scraps of the Koran, of little or no practical use. All Hindoos but Pundits, of whom there are not many in Midnapore, are entirely ignorant of the Shaster.

3. I should not omit, that it is my opinion, the most profound knowledge in the Koran and Shaster are of little service in the Cutcherry.

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Interry. 11. I am not prepared to recommend alterations in forms, further than to offer my opinion, that as few as possible should be added, and that any opportunity should be taken, of diminishing those which exist. Fortunately for the natives, they are not many; perhaps not more, than are essential to regularity and expedition.

Interry. 13. The Judge sits in a chair, and the moolavie, if he attends, which he seldom does, in another. All the rest, stand while in Cutcherry; but there are rooms adjoining, where they sit on mats and carpets, according to their usage, converse with their clients, and, I believe, smoke *hookas*. I have introduced no forms or ceremonies whatever, in opening the Court; nor did I ever hear of any such being used, either during the present Government, or former Governments. When the Judge enters the Court, all present make their obeisance. A criminal throws himself into a suppliant posture, and frequently a suitor likewise. These are the customs of the country, and happen of course; but no orders are given regarding them, and I know not how they could be settled by regulation. There is necessarily some little parade and constraint, where an European appears; but except in that respect which is inevitable, I am not aware that we ever depart from the simplicity, so conspicuous, in the administration of justice all over the East.

2. I give myself no trouble respecting the adjustment of ceremonies, except as to maintaining silence, which is easily done, and keeping off the crowd. Any measures to preserve decorum, appear to me superfluous, for a breach of decorum never occurs.

Interry. 14.—In Midnapore, I cannot discover any schools or seminaries where the Mahomedan or Hindoo laws are taught. There are schools in almost every village for teaching Bengally and accounts to children, in low circumstances. The teachers, though tolerably qualified for what they undertake, are persons no way respectable. Their rank in life I take to be generally very low, and their emoluments exceedingly scanty; certainly, little superior to those of our lowest domestics. The schools are only day-schools. The children sit in the open air, or under a shed, and learn to read, write, and cast accounts, paying each perhaps one anna or two annas a month. I recollect it happened some time ago in the Foujdarry Adawlut, that a man, charged with several thefts, when asked his occupation, said, it was the teaching of children; and on sending for some of his scholars, I found he was eminent, in his way. Nor did it seem to excite much surprise, that a man in his situation, should turn out a thief.

2. In opulent families, teachers are retained as servants. The children of respectable natives do not go to school.

3. Persian and Arabic are taught for the most part, by moolavies. Most men of this description, have a few scholars in their houses, whom they support, as well as instruct. Thus Persian and Arabic students, though of respectable families, are considered as living on charity; and they are total strangers to extravagance and dissipation. There was formerly a Mussulman College in Midnapore, even yet the establishment exists; but no law is taught. There are a number of private individuals who teach pupils in the manner I have above described. And the students at the sudder station, living in the families of the *amlah* or of the pleaders, perhaps occasionally pick up a smattering of the Mahomedan law.

Interry. 15.—It is not easy to say whether the moral character of the natives has improved, by means of the system established by us. In my opinion, the system has little direct influence on the morals of the people. They are, probably, somewhat more licentious than formerly. Chicanery, subornation, and fraud and perjury, are certainly more common. These, constantly occur among the suitors and witnesses; and the pleaders, through whom, it might be thought, the Judge possessed some little power of check and control, never, I think, exert themselves to prevent them. Intrigue and corruption in the amlah, so as to affect the actual administration of justice, seldom happen. Oppression, cruelty, violence of all sorts except that of dacoits and choars, are grown much less frequent. The same may be said, of the corporal severities formerly exercised in collecting the revenues. The poor look up to the laws, and not as heretofore, to a patron, for protection. In some respect, therefore, the present mode of administering justice, may be deemed conducive to morals.

2. Drunkenness, prostitution, indecorum, profligacy of manners, must increase under a system which, although it professes to administer the Mahomedan law, does not punish those immoralities. None of these, however, prevail to an alarming degree, in this district.

3. Midnapore contains no large towns. I beg leave here to offer it as my opinion, that little morality is learnt, in any Court of Justice. In Calcutta, I have reason to believe the morals of the people are worse, in spite of the severity of the Police and of the laws. Nor do I attribute this solely to the size, population, and indiscriminate society of the capital; but, in part, to the Supreme Court. I scarcely ever knew a native connected with the Supreme Court, whose morals and manners were not contaminated by connexion. In mentioning this evil, which I by no means attribute to individuals, I trust it will not be imagined I mean to speak generally with disrespect of the institution of the court itself.

4. The bulk of the inhabitants of Midnapore, appear to me to have very well preserved their original mild simplicity and innocence. They retain the characteristic features of Hindoos. They are less quarrelsome, and give less trouble than the natives of the neighbouring districts. They are little in the habit of engaging in law-suits; and it appears to me that but a small proportion of them, have opportunities of seeing the practices and learning the vices of the Cutcherry.

Interry. 16.—To answer this 16th interrogatory, is not easy. I cannot readily ascertain the opinion of individuals on these points. I have never observed any symptoms of distrust, and I should imagine the confidence reposed in the judicial officers, to whom the people look up as the safeguards of their persons and property, to be very general. The natives probably know the intention of Government's officers to be good; but that their rights and property are not in all instances, effectually secured, the lower orders must see. That the Magistrate has always the wish, but very often not the power, to protect their lives and property from choars and dacoits, they must know. The ryots are not, in my opinion, well protected by the revenue laws; nor can they often obtain effectual redress by prosecuting, particularly for exaction and dispossession. The delay and expense attending a

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law-suit are intolerable, cases where the suitor complains, which almost invariably happen, that he has been deprived of all his property. The cancellin of leases, after the sale of an estate for arrears, must frequently operate with extreme harshness and cruelty to the under tenants.

2. One species of distrust in the supreme power, is pretty generally known. The land-holders are even yet apprehensive of the increase of their gamma; but this possibly less here, than in some other districts, on account of the lands having been greatly over assessed at the settlement, and since sold for arrears, and the old proprietors, for the most part, ruined. The lakerajdars are, I am told, but of this I am not sure, in constant dread of impositions; and the best informed commercial people believe new taxes will be levied, whenever they can be, with effect. In short, a general opinion, I presume, prevails that Government, in attending to the welfare of all, is studious of its own interest; and shows an anxiety about the general prosperity, chiefly with a view to increase the available pecuniary resources of the State.

3. There exists, doubtless, an universal impression, that property is not liable to confiscation or gross violation by the supreme authority. It was formerly customary to bury in the ground, treasure and valuable goods; and to conceal the acquisition of wealth. This is still done, but generally from the dread of dacoits; never from any apprehension that the officers of Government will lay violent hands on private property. I am informed there are hardly any instances of the zemindars or others, or the very few who possess wealth, lending individuals on interest, or vesting it in the Company's funds. They prefer hiding it, as their ancestors have done. This, I conceive, proceeds from ignorance alone, and, certainly, not from any well-founded distrust in the faith of Government. From this remark should be excluded merchants, and all such as have correspondence or commercial transactions with Calcutta. Such persons frequently possess Company's paper to a considerable amount.

4. It will probably be found on enquiry, that the natives do not ascribe the present wretched state of the old zemindars, to the unexpected difficulty of collecting their revenue under our Regulations, or to other causes of a similar kind, which are unquestionably the true ones. They imagine it, to be the result of a settled premeditated plan of policy in the Government, to level and degrade its most powerful subjects.

5. On the whole, I do think the inhabitants of the district subject to my jurisdiction, must consider their property, as it manifestly is, entirely safe from violation by the officers of Government, or by the supreme executive authority.

6. There is certainly now little or no dread of arbitrary fines and imprisonment to extort money, nor of cruelties exercised in the collection of the revenue: all of which abuses were as notorious in the old native Governments, as they are still among the Mahattas, in the neighbourhood of this district.

7. With respect to rights, in the common acceptation of the word, I do not conceive that the natives ever possessed any. They know, because they feel, when they suffer oppression in their persons or property: but they must likewise perceive, if there are among them, any who possess a share of discernment, that their safety

from lawless encroachments, is the result of the humane mercy and forbearance of their enlightened rulers, who govern according to laws which shall bind even the most powerful from any power residing in the people, who resist such encroachments. Although, therefore, the Government respects to their persons and property, entirely secure them from the Government and its officers, and though they may enjoy much happiness, or nearly as much, as they ever enjoyed, they enjoy no rights and liberties. If they and security, it is not because they have a right to the equity or the policy of their rulers is pleased to those blessings, as valuable privileges and immunities.

Interry. 17.—I have no doubt Midnapore is in population and cultivation. With respect to the internal trade in articles consumed by the district, which of course increases with the population, to think it nearly stationary, but certainly not declining. I, however, mention, that the Company's investment has dwindled away to almost nothing, and that numbers of the population are dependent for subsistence on the advances of the commerce, and who are less able than other descriptions of artisans, in their occupations, are reduced to very great distress.

2. I have not heard of any buildings worth mentioning by the natives, either for religious or domestic purposes; are there any works carried on for manufactures. I am to discover that in Midnapore any extensive commercial enterprise requiring costly or substantial buildings or machinery was carried on, unless by Europeans; contrivances for abridging are here unknown. I do not perceive the least spirit of enterprise among either merchants or farmers.

3. In Midnapore there are no religious buildings of any consequence. The natives are sometimes, from motives of vanity or piety, induced to dig a tank; and this, though the least ornamental, I conceive to be the most useful, of all public works; but the increasing poverty of the higher orders, and other causes, have contributed to make the digging and cleaning of tanks very uncommon, except in towns, and a few other places where perhaps they are least wanted. In this district, there are very few new works of this nature; but the remains of old ones, attest the superior opulence of former times; at least, they show that property was more unequally divided among the natives than at present.

4. The private houses of zemindars and other men of note, consist either of forts in ruins, or of wretched huts, generally worse than the stable of an European gentleman.—It does not appear, however, that they were much better off for habitations, when more wealthy.—No vestiges of genius are visible in the ruins of the buildings and forts of Midnapore,—nothing, by which we could be led to suppose that the arts ever flourished.—It may seem surprising that the opulent and respectable natives are so seldom tempted to imitate, as far as their domestic habits permit, the decent and commodious, but not splendid edifices, which we are accustomed to build for our own residences, and that they have acquired no taste whatever for gardening. If the erection of buildings is to be reckoned a sign of prosperity, it is my opinion, that the district does not at all improve, in this instance.—But

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life, and seldom for the performance, so common in the district: the women perhaps bear so much barefacedness, and the austerity, and the long time, are the increase of the of considerable inconvenience, of the population of the district, are to be no infants, commodation, of the population, though it has sickness, child is or three poverty

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ate and manners of the people, rather than to any inequality of property, that I attribute their perverting for their own accommodation nothing but the most miserable huts.

The people of Midnapore, like those of other parts I presume of other countries, acquire by their industry necessary to their existence, and little more. With a view to improve their situations, but merely themselves and families to subsist. They scarcely ever employ money, or of procuring themselves better food, clothing, than they have been accustomed to; yet labour is well rewarded. A ryot can with ease cultivate 16 beghas, disposing half the produce to go for rent, the remainder for four or five persons. And this is only one crop, and to produce which, cannot occupy half the year.

Peonies, or common labourers, frequently earn a Rupee, which enable them to be idle for several days. It is those who employ them, to keep them in arrears, because to receive money, they are idle till it is spent; yet all but those spirits are strangers to luxury and excess of every kind, and may be thought proper to except tobacco as a luxury. The situation of the lower orders, is on the whole, somewhat improved by our system of administration; but their nature is not altered. They are always in debt, and borrow at enormous interest: not stimulated to any efforts of industry by the security they find solely in the calls of hunger.

8. The country is improved by increased population and cultivation. There are in number, more ryots, but they are just what their forefathers were; and hardly an instance can be found of a poor labourer becoming rich, by dint of industry and parsimony. To their few wants, the uniformity and extreme simplicity of their habits, their unsocial education, and the heat of the climate,—to these causes, and not to our laws, are in my opinion to be ascribed, the peculiarities of the people.

9. Cultivation is increased by increasing population; for the ryots must work to live. It is very little extended by plans for the improvement of agriculture, or by revenue regulations. Waste and jungle land, if low and fit for rice, may be brought into tillage in one season, and the poorest ryot can undertake it; but a man of substance seldom employs stock in farming, under the expectancy of a distant return.

10. The class of mere labourers who work for hire is not numerous. Every ryot is a farmer, who tills the land for which he pays rent. Talookdars hold in their own hands little or no part of their own estates to cultivate, by means of servants. The poorest ryots are tenants, and by the custom of the country, they are considered as a sort of proprietors, entitled to a perpetual lease. They are attached in the strongest manner to the soil, never migrate but from necessity; and I think they ought to be recognized, as enjoying a right (they and their posterity) to their tenures.

11. Thus, the lowest class of the people, however wretched in appearance, and depressed in spirit, possess a sort of independence, though perhaps not a beneficial or satisfactory independence. On the failure of a crop of rice, very few are able to get employment; for there is no work to be done. They leave their houses, and being des-

titute of the means of procuring a livelihood by industry, to subsist by begging, or by robbing.

12. The poor, the sick, and the aged, besides of idle religious persons, Brahmins, Fakeers, and depend on private charity alone. In times of plenty of begging is perhaps sufficient; for all the native nature, habit, and religion, to assist each other in distress. But in a famine, the poor soon perish.

13. A famine in this country is, of all calamities, the most dreadful. It ought to be continually impending. For that it has not occurred years, is not to be ascribed to any measures of ours. Perhaps, at present, as populous as it was, previous to the year 1770; and if another scarcity, equal to that place now, I do not suppose it would fall less heavy. The Mofussil, are less able to assist each other, than they formerly. Fewer private stores of grain are preserved; and informed, perhaps without foundation, that Government doubt the utility of the establishment of the public granaries.

14. The people are, or at least would be, in the event of less domesticated, and less dependent on each other. It is collected, that during a great famine, dependence, slavery, and poverty, are for the poor (that is for 99 in 100) highly enviable, and eagerly sought after with eagerness. Many hospitable families thousands might and would have been collected together and are now entirely ruined. I trust I shall be pardoned for adding, I doubt, in spite of all the information that has been got, and all plans that have been suggested and adopted, whether Government are better enabled to apply effectual remedies than they were heretofore.

15. A great deal of rice was destroyed by last rains by an inundation; and from the little information I have picked up respecting the neighbouring districts, I cannot help entertaining some suspicion, that distress will be felt before the next harvest.

16. The condition of the ryots is on the whole, I think, better; because their lives and limbs are safe from the zemindars and collectors of revenue. On the other hand, the dread of dacoits, the expense of prosecution, and the spirit of prosecuting, the slowness of our legal proceedings, and the doubtfulness of the event of lawsuits, on account of perjury and other causes: all these, are evils of the present day.

17. It is true, that every man who is injured, may prosecute; that he is considered as possessing a right to redress; and that justice is intended to be impartially administered: whereas in other States of Hindostan, for instance the neighbouring Mahratta country, there is no pretence of this. But perhaps in a few of the Mahratta estates, which are best taken care of, where no poor man conceives that he possesses any rights whatever, and where all are aware that, without the help of a patron, they have no power to obtain redress for injury, perhaps, I say, in these estates, less injustice is on the whole committed, and less misery felt, than in estates of the same size, under our Government. In the Mahratta estate, there may probably occur one or two glaring instances of oppression, outrage, and cruelty, which are silently put up with, because there are no inferior attempts to contend with his superior. In the Midnapore estate, a number of poor men may be

for themselves, and are ruined by ineffectual contests, with rich and powerful individuals.

20. I do not whether it will be thought, that some of these attempts to undervalue the advantages of an administration of justice. This is far from my intention, may be permitted me to consider, whether that system is equal and regular; whether the poor can obtain justice as rich; whether the state of the country, or the system will admit it. I am ready to confess my opinion, that to make up their minds on these points, from hasty views. It has always appeared to me a very great and misfortune, in the constitution of the Government, that the rulers have it not in their power to attain a policy with the lower classes of their subjects, to enable them to live with accuracy, of their condition.

21. Where the cultivator of the earth lives under a dread of the prey of extortioners, he cannot be considered secure of the fruit of his labour. Nothing can be more desirable than a precise view of the situation of the natives, as connected with the collection of the revenue. On this topic, I could wish to say some length, but I am aware of the difficulty attending the discussion, and particularly of my inexperience in the detail of the Collector's Department. I therefore, in the outset, beg leave to say, that I have no intention to pronounce positively, on revenue matters. The sentiments expressed in the following paragraph, will be the substance of such views as occur to me, on a general and cursory collection of the subject.

22. In passing the 7th Regulation, 1799, it was I believe the sign of Government (a very reasonable and liberal design, in my opinion) to enable the zemindars to collect their just demands of rent, with punctuality, and without expense; and I think it would have been just and considerate, at the same time, to have facilitated to the ryots, the means of obtaining redress against extortioners.

23. But the fact is, the ruin of one zemindar, being more conspicuous at the sudden, than that of 10,000 ryots, his interests naturally attract the attention of the legislature first; and as, in the proposal of any plan connected with finance, it is required to set out with the maxim, that the sadder jumma can on no pretence be lowered, there remains no other resource for helping the zemindars, than the restoration of part of the power they possessed of old, to plunder their tenants.

24. Exaction of revenue, is now, I presume, and perhaps always was, the most prevailing crime throughout the country. It is probably an evil necessarily attending the civil state of the ryots. I think it rather unfortunate than otherwise, that it should be less shocking to humanity than some foudarry crimes. I know not how it is that extortioners appear to us in any other light, than that of the worst and most pernicious species of robbers.

25. It will be found, I believe, that the condition of husbandmen in eastern countries, is incompatible with security, and that sort of independence which enables men to maintain themselves against oppression and violence. The public revenues, which are in reality the rent of land, are throughout the East, collected by a system of extortion, violence, and barbarity of every kind.

24. In these provinces, we of course endeavored to this system, and with the greatest success; but completely gained the object, we concluded the made perpetual, forming it on an estimate of the lands. The resources were probably by the time acceded to the settlement, considered as permanent to be affected materially, by further limitations on possessed over their tenants.

25. But owing to the natural operation of the soon found themselves unable to rob and plunder, in sequence, most of them fell heavily in arrears, and great part of their estates, and many more were hit when Regulation 7th of 1799, was enacted for them indeed expedient to do something extraordinary for since it became very probable, at least so I thought, that as equal justice was administered, many of them would means to collect from the ryots, sufficient to pay their

26. The effect of Regulation 7th, 1799, has been, by means of attachments and sales, to realize their the frequency of these attachments and sales in the mofussil, serve to prove, that the revenues are not collected with misery to the ryots. And consideration of the expense, of prosecution, on which subject I have before touched in Interrogatory 7th, satisfies me, that the Dewanny Adawls afford the sufferers effectual redress against the abuse of the entrusted to the zemindars, by the 7th Regulation of 1799.

27. It is chiefly to be ascribed to the Regulation in question I conceive, that the public balances are moderate, and that the Collector's sales fetch a tolerable price. Yet, as if the manner in which the rents are levied, and the condition of the ryots, were matters not necessary to be noticed, it is frequently pronounced once as a position, admitting of no doubt, that these favorable sales afford a substantial proof of the lightness of the assessment, and of the flourishing state of the country.

28. Under the Mahomedan Government, the revenues may surely be said to have been collected from the zemindars, by a system of boundless violence and rapine. Defaulters were liable to a cruel imprisonment, to be disgraced, scourged, and tortured. But the zemindars exercised the same severities over their tenants, or they could never have collected their rents. We have realized the revenues, by selling the patrimony of defaulters. The zemindars realize their rents, not by corporal severities, but by vexatious attachments and ruinous sales. I suspect that, till the zemindars are deprived of the power of distraining for arrears, the ryots must be liable to exaction. I am not, I confess, clear that it would be possible for zemindars to collect their just rents, without some power of the kind; for their rents are now enormously high. They cannot afford to spare their ryots; for Government never spares them. It is generally known, that even the powers the zemindars possessed under Regulation 7th of 1793, were either insufficient or ill understood; and, in fact, they seldom exerted those powers, till they were confirmed and extended by Regulation 7th, 1799.

29. I think it would be worth while to make the experiment of prohibiting distraint, unless preceded by a legal judgment. A summary

by means of mofussil cauzies and munsifs, be made of; then, the zemindars would be necessitated to adduce their claim, before they proceeded to enforce it, and judges in their own cause.

The collector of this district, has entered into minute and on this interesting subject, which falls more immediately on this province, and will speedily submit the result of his content myself with observing, that to the best of his knowledge the laws regarding attachments are greatly abused, and of extreme oppression.

I have ascertained the immense population of the district, by a comparison of a great part of it. It amounts to at least one-fourth of the population of the present number, when compared to the old one, to which there can be no doubt whatever, that the cause is the increasing cultivation necessarily follows population, where visible. To those who are tolerably acquainted with the actual state of the country, it is known that the population, increased by some great calamity, constantly increases very fast. I have found that it is not the want of Courts of Justice, nor of a system of Police, that prevents the prosperity of the provinces of the Mahrattas. Where no battles are fought, where the main unmolested by military exactions, where the zemindar's rights are seldom changed; the lands of the Mahrattas in the neighbourhood of this district, are in a high state of cultivation, and the population is equal, frequently superior to ours. I say frequently superior to ours; not that the natural increase of population is by us, in the least obstructed, but because, in a well superintended Mahratta state, there are, in addition to the natural increase, constant accessions to the numbers, by emigrants from the neighbouring country.

32. It is the interest of the proprietor of an estate, to take as much care of his ryots as a farmer does of his cattle; and that care, is sufficient to promote their increase.—The ryots of the Company's provinces enjoy that degree of security which is essential to their increase. This is not the case, with the far greater part of the Mahratta country: vast tracts of the Mahratta country are desolated, partial famines are frequent, and as population does not increase in those provinces, I conclude that the misery is extreme. Population can here, be very materially affected only, by war and famine.

33. Famine proceeds from drought or inundation, and sometimes from war. From the circumstance of increasing population alone, we cannot, as many pretend, draw an inference of very high prosperity and good Government. England is certainly a country enjoying a good Government, and great internal prosperity; but the population of the cultivated parts of Bengal surpasses that of England, and this population increases in Bengal, in a far greater proportion than in England, though I imagine the Government of Bengal will be admitted to be inferior to that of England. The situation of almost all orders of people here, is highly favourable to the propagation of the species.

34. Every body marries; an unmarried man of 25, or an unmarried girl of 15, are hardly to be found. As soon as girls become

marriageable, generally before, husbands are without difficulty provided for them; marriage is a thing which happens of course—a necessary part of life.

35. The people live a regular, sober, domestic life, and seldom leave their houses, not being liable to be called upon for the performance of military service or public labour, or service, so common in most countries. Very few marriages are unproductive, becoming prematurely debilitated and decrepit, do many children as those who marry at a riper age. Polygamy, prostitution, religious sterility, and the circumstance of young widows seldom marrying a second time, are the only obstacles I am at present able to recollect, the increase of population; and all these, though in themselves of considerable magnitude, being productive of individual suffering and inconvenience, I do not consider, in their general effect upon the population of the country, as very important.—Among the causes of increase, are to be reckoned, the extreme facility of rearing children. There are no infants perish of cold, of diseases proceeding from dirt and bad accommodation, nor, except in famines, of unwholesome food.—The small-pox sometimes carries off multitudes of children.—Inoculation, though it has been known for ages, is by no means universally practised; sickness, however, is very uncommon among children. As soon as a child is weaned, it lives on rice; like its parents, goes naked for two or three years; and requires no care whatever.—In years of plenty, poverty scarcely ever prevents a man, from rearing a family of children.

36. The political security afforded to this district, from the ravages of the Mahrattas, is the greatest blessing the natives could enjoy; but to imagine that the population has increased, solely in consequence of our system of internal administration, appears to me most erroneous. Under the Native Government, the population had reached its height, or very near it. Thirty years ago, nearly half the people were swept away, by the greatest famine recorded in history. Ever since that period, except in 1790, when a partial famine happened, the numbers have been gradually increasing. I do not know that the increase has been more rapid, during the last ten years, than during the 20 preceding; although most of the abuses of the Native Governments, and many new abuses of our Government, prevailed throughout the greater part of the last-mentioned period. Supposing the country to enjoy peace, I cannot easily conceive internal mismanagement so excessive, as to stop the increase of population.

Interry. 18.—I have had no opportunity of hearing discontents and murmurs, if any exist. It is evident, the natives in general, have reason to be satisfied; because, compared with the old Native Governments, the English Government is a good one, inasmuch as it secures the country from invasion, and on the whole, very well preserves the lower orders; that is to say, the main body of the community, from the tyranny of the higher orders.

2. It is scarcely possible that much real attachment and loyalty to the ruling power, can subsist among the higher classes. I do not however imagine that in Midnapore there is much disaffection. There are scarcely any Moguls in the district. The total want of energy and spirit, the poverty and ignorance of the people, compose, in my opinion, the strength of our Government.

3. The natives have, I think, great personal confidence in the

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Company's servants:—They know it can only be, under the sanction of a law, that any impositions or oppression of any kind, can take place. Respecting the nature of the Government, and of our external interests, they are all totally in the dark. In Calcutta, a degree of curiosity may sometimes be observed among a few natives, and a desire to converse in State affairs; but on such occasions, the best informed natives always betray an extreme ignorance: the most learned and intelligent have no knowledge of the law of nations:—I do not believe they suppose the political measures of the supreme power to be founded in equity and moderation.

Interry. 1st.—The present system of Police cannot be said to be well calculated to ensure the apprehension of offenders, since of 100 dacoits, hardly ten are taken, and perhaps not two convicted.

2. Two years ago a considerable part of this district, almost the whole of the jungle mehals, was overrun by choars, who plundered and burnt several entire pergunnahs, and committed murders daily.—These choars must have amounted in number to some thousands; and I do not recollect that half a dozen of them were brought to justice.—The means taken to restore tranquillity were very simple, and I am confident the only ones which could have succeeded:—they were, merely in visiting the jungle zemindars with regular authority, to preserve the peace in their respective estates; and it is certain that the choars, for the most part, at present in the service of the zemindars, do execute their trust of guards, with fidelity and effect.

3. A short time ago I heard of an incursion of two or three hundred choars, who committed several outrages, and then retired to a distant part of the jungle: none of them were taken, and there is little probability of a single man being ever apprehended:—nor does this happen in the jungles only. If a darogah reports a dacoity having taken place within his jurisdiction, although the gangs are in general numerous, amounting from 20 to 200, the chances are perhaps, against one being seized. If dacoits are taken, it is either by mere chance, or by the help of goyendas, who are themselves almost always accomplices:—they are seldom or never taken in the fact, or pursued with success afterwards. Having long ago observed this, and conceiving that, to prevent the crime of dacoity (the greatest evil in my opinion, existing in the country) it is highly advisable that the people should learn to defend themselves; I have frequently endeavoured to encourage the ryots to keep arms in their houses, and to learn to assemble on the slightest alarm of dacoits, and assist each other.

4. In the district of Benarès, there is, I have heard, little or no dacoity; not, I conceive, on account of the Police being in the hands of amils, but because the people, or a large proportion of them, carry arms, and are able to defend themselves. There, the ryots would assist each other, in the event of an attack. They do not, like the helpless inhabitants of this part of the country, trust entirely to chokedars, who so very frequently join the dacoits, and sometimes head them.

5. In case it should be thought that the prevalence of the crime of dacoity, or gang robbery, and the difficulty of apprehending and convicting the perpetrators, are here exaggerated, I shall take this opportunity of mentioning, that it is not from convictions before the Court of Circuit, far less from the cases referred to the Nizamut Adawlut, that this point can be ascertained. Let the number and the nature of the acquittals be observed; and not only them, but the reports of

every dacoity received from the Police officers or others, then some judgment may be formed of the truth or fallacy of my opinion, when I say, that of 100 dacoits, if 10 are apprehended and 2 convicted, it is a larger proportion than I should expect.

6. I presume to say, that those who are not aware of the enormous evil of dacoity throughout Bengal, are those only, who have not happened to enquire deeply into, and meditate of the subject. It is literally true, that the lives and property of the natives are insecure, and, according to the common expression among the natives, that they do not sleep in tranquillity.

7. In Midnapore the foudjarry business is, comparatively speaking, not very heavy. The convicts are very few, and the calendar seldom I believe contains so many trials, or crimes of such enormity, as those of the other districts in this division. Yet are these remarks regarding dacoits, in my opinion, applicable to Midnapore; though less so, than to other parts of the country of which I have happened to acquire some information.

Interry. 20.—From my answer to the last Interrogatory, it may be inferred that I am of opinion, the Police establishments are inefficient. But I do not mean to say they are inferior in Midnapore to those of other districts. When I say the Police throughout Bengal appears to me bad, I rather speak in comparison with civilized European countries, than with any system known to exist in India. It is my opinion, too, that several of the defects, which I still presently endeavour to point out, are inevitable, from the nature of our Government, which is unlike all other Governments.

Interry. 21.—Since the year 1793, crimes of all kinds are increased; and I think most crimes are still increasing. The present increase of crimes may perhaps be doubtful; but no one I think can deny, that immediately after 1793, during five or six years, it was most manifest and rapid, and that no considerable diminution has taken place.

2. Great population and poverty produce misery and crimes, particularly in a country where there is no public, and consequently no certain and regular provision for the poor; where there are, I may almost say, more poor than in any country; and where the ability and the disposition of private individuals to support them, are continually diminishing. Moreover the detection and conviction of offenders, grow every day more difficult.

3. I ought to note here, that my experience does not reach, beyond the period alluded to in the question put to me. But as far as I have learnt of the state of the country previous to 1793, I conceive fewer crimes were committed; and it is certain that the foudjarry business in general was much lighter than at present.

4. The large gangs of dacoits were formerly perhaps more common, and the sirdars more daring than now; but they did not rob so often. There are still large gangs of robbers who do not, except in the jungles, maintain themselves in a body: they disperse, mix in society, and appear at large. The darogah's system has, I think, contributed to break these numerous bodies, to prevent the formation of more, and to apprehend the sirdars, who were frequently supported by the connivance of zemindars or other persons who possessed authority. The darogahs are seldom or never in the pay of dacoits, though they take nuzzers and petty bribes, and harass the poor in a variety of modes.

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5. Dacoits do not now often assemble in large bodies, and set the Magistrate at defiance. They lie concealed, come about the Court, intrigue with the lower officers, or with the jailor, ascertain the probability of detection, conviction and punishment, what sort of evidence may be requisite to disprove facts, and so on. In short, the country is infested with robbers and villains, who know how to elude the law.

6. That crimes have not increased, still more, is owing to the providential occurrence of a number of years of plenty. In any calamity of season, I have no doubt crimes would increase, to a most alarming degree. The ryots are now, though more independent, much worse protected from distress, than heretofore. They once looked up to their talookdars, who could assist them, and who did to the utmost of their power; for it was their interest. The ryots now, have no protector but the Regulations; and the Regulations, though they may serve to defend them in some measure from violence and barbarity, will not feed them.

7. Although antecedent to the year 1793, crimes were less numerous, the abuses which then prevailed in the administration of justice, were so great and various, as to constitute an evil perhaps greater, certainly more repugnant to our feelings, than the present increase of crimes. Some of the abuses I allude to, are these:—Rich and powerful individuals were accustomed to take justice into their own hands: innocent men were very frequently punished on suspicion: confessions were extorted by force and intimidation, even by the regular officers: trials were conducted, without much regard to fairness: the record of the trial was not kept, or made up complete: the prisoner was unable to make a defence.—In all these ways, and more might be pointed out, great injustice was done; but at the same time, the punishment of offenders, was less uncertain than it is at present.

8. I may here take the liberty to mention a few circumstances which have fallen under my observation, as operating to obstruct the conviction of delinquents, under the present system.

9. I think the delay which occurs between the apprehension and the trial, is too great.

10. The accused, have time and opportunity to fabricate a defence; and very little money will procure false witnesses to support it.

11. The extreme length and intricacy of trials, render the full and complete investigation of every case, impossible. I think the duty of a circuit judge, in this division, especially in the hot weather, too laborious for one man to execute.

12. The objection of almost every Hindoo of credit and respectability, to swear by the Ganges' water, which is insisted upon in the Criminal Courts, prevents their appearing as prosecutors or witnesses; and forms another impediment to the conviction of offenders.

13. Another impediment, though of a very different nature from those I have mentioned, and much more difficult to remove, is to me too palpable to be overlooked,—I mean that arising from Europeans, in our situation, being necessarily ill-qualified, in many points, to perform the duties required of us, as Judges and Magistrates. Nothing is more common, even after a minute and laborious examination of evidence on both sides, for the judge to be left in utter doubt, respecting the points at issue.

14. This proceeds chiefly, from our very imperfect connexion

with the natives, and our scanty knowledge, after our study, of their manners, customs, and languages. Within the few years, too, the natives have attained a sort of legal knowledge, as it is called, that is to say, a skill in the arts of collusion, int perjury, and subornation, which enables them to perplex and us, with infinite facility.

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15. Some apology may be necessary for general remarks of this nature, yet I cannot forbear offering one more observation, which has often struck me forcibly.

16. It appears to me, that we are extremely slow in coming perhaps to our being aware of the prevalence of deceit and perjury, to form unfavourable opinions of the veracity of the natives while taking their evidence. We perhaps judge too much, by rule—we imagine things to be incredible, because they have not before fallen within our experience. We constantly mistake extreme simplicity for cunning; and we are, to the last degree, suspicious of our Omlahs. We make not sufficient allowance for the loose, vague, and inaccurate mode in which the natives tell a story, for their not comprehending us, and our not comprehending them. We hurry, terrify, and bound them, with our eagerness and impatience.

17. The Judge of Circuit, and even his Omlah, are strangers, and quite unacquainted with the characters of the persons examined, and the credit due to them; and always, on that account, less competent to discover truth among volumes of contradictory evidence.

18. A rich man can seldom be convicted of a crime, at gaol delivery. If committed on the strongest positive testimony before the Magistrate, he, without difficulty, brings 20 witnesses on his trial, to swear an alibi, or any thing else that may suit his case: and he can bribe the prosecutor, or his material witnesses. He has, besides, a very good chance of escaping, by the mere contradictions of the witnesses against him, particularly if what they have to depose to, is long or intricate, or happened at a distant period, or was seen and heard by many witnesses of different descriptions and characters; or if many facts, names, and dates, are to be recollected. No falsehood is too extravagant or audacious to be advanced before the Court of Circuit.—No case, at least, no rich man's case, is too desperate for a defence, supported by counter evidence; and if once doubts are raised, no matter of what kind, the object of the accused is gained, and he is secure.

19. Perjury is extremely common; and though it occurs much more frequently on the part of the accused, than of the prosecutor; yet I have known several instances of conspiracies and false complaints supported by perjury. The Judge who has once had experience of a case of this kind, is soon plunged into doubt and perplexity, continually awake to the possibility of the witnesses against the accused, being foresworn; and as he of course leans to the favourable side, the consequence must be, that the guilty frequently escape.

20. Instances have occurred of goyendas and witnesses being murdered by dacoits, for appearing against them in a Court of Justice; and this has inspired a very general terror, which operates to prevent prosecutors and witnesses from coming forward. Sometimes I have reason to think false evidence is brought, to support a true story; lest the prisoner should escape, for want of the legal number of witnesses.

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21. For my further sentiments on this head, I beg leave to refer to my reply to Interrogatory 38, relative to the administration of the criminal laws.

Interry. 22. I am not aware of any particular crime of enormity peculiar to this district, except that of plundering, committed by the inhabitants of the jungles, and of the Mahratta country. I have, on former occasions as my duty required, stated to Government the measures which appeared to me advisable to adopt, for the improvement of the Police in this respect. This crime does not at present prevail, to very great extent.

The situation of Midnapore renders it liable to suffer from Mahratta robbers, who occasionally make expeditions for plunder, and immediately afterwards retire with their booty, out of our territory. I last year stated to Government, that several of the Mahratta zemindars on the frontier, kept robbers in their pay, or were robbers themselves. I mentioned, too, that if I could be authorized to pursue them into their own territory, I should probably be able to apprehend them, or put a stop to their depredations. I further informed Government, that knowing no other expedient, I had endeavoured to persuade some of the zemindars of this district, to arm and assemble their ryots, in case of any attack from the Mahrattas.

3. These Mahratta depredations, as well as those of the Midnapore jungles, called Chaoaree, are committed for the most part, by Pikes, that is to say, men whose province it is to guard the estates of different zemindars. When the pay and subsistence of these Pikes, become scanty and precarious, they betake themselves to robbery, and if, instead of being checked, they are encouraged by their chiefs, they become extremely formidable. If the situation of the Mahratta Pikes could be rendered as easy as that of the Pikes of the Midnapore jungles, they would probably remain quiet.

4. But the zemindars whom they serve, are under no control, being themselves Magistrates with unlimited power; and at the same time, as I have before mentioned, very frequently robbers.

Interry. 23.—Except in the jungles, where the zemindars maintain large bodies of men, few of the natives keep arms of any description. It would, in my opinion, be fortunate, if they did. The jungle Pikes are armed with bows and arrows, swords, spears, and sometimes matchlocks.

Interry. 24.—There are several forts in Midnapore of stone and mud; but they are gone to decay. They were all, I believe, except the fort at the station, built long ago, and were well calculated to defend the inhabitants of the district from the incursions of Mahratta horse, but were otherwise useless. One contained lately, about 20 pieces of artillery of different sizes. The name of this fort is Bataw. It is situated in the jungle mehal of Bugree, formerly much infested by choars. I thought it best to remove the guns, lest they should fall into the hands of banditti, who, on my first arrival at Midnapore, were very numerous in pergunnah Bugree. The guns are accordingly brought hither, but they appear to be unserviceable.

2. The slightest rumour of the likelihood of a Mahratta war, produces much alarm among the natives of this district. They have now no forts to retire to, capable of affording them shelter, and they justly dread the ravages of cavalry.

Interry. 25.—The number of the inhabitants of this district, I

compute at 1,500,000: about one-seventh may be Mahomedans; the rest are Hindoos.

Interry. 26.—The names of the persons of greatest rank and opulence, are as follows:—

Durpuerain Roy, late Canonigo of Midnapore.
Chundersekur Ghose, a considerable Talookdar, formerly Dewan

of Mr. Peirce, Judge and Collector of the district.

Luckechum Sutputtee, Talookdar.

Conni Podar, a merchant in the town of Midnapore.

Chiton Podar, a merchant in the town of Midnapore.

Durpuerain Bose, a merchant residing at Baminboom

Kishen Siug, a merchant at Baminboom.

Anund Laul, Zemindar of Midnapore and Narajole.

Kishenbullub, Zemindar of Narain Gur.

Ruggonaut Chowdry, Zemindar of Amersee.

Aumduerain, Zemindar of Tumlook.

Raunee Jankee, Zemindar of Misadul.

Numerain, Zemindar of Hedgellee.

Gopaul Indur, Zemindar of Soojamoota.

Beerpeshaud Chowdry, Zemindar of Kurucpoor and Bulrampoor.

Juggunnaut Dole, Zemindar of Gutsela.

Lutchmineroin, Zemindar of Chutna.

Bidenant Chowdry, a considerable merchant and Zemindar of Coracpoor.

None of these, entertain armed followers, except perhaps ten or a dozen Peons for State; but some of them, have piles in considerable numbers, to keep the peace in their estates. These pikes, are under the Magistrate's orders.

Interry. 27.—I am not able to name any persons in the district as disaffected to the British Government, having seen no symptoms of disaffection. There are a few zemindars on the borders connected by marriage and consanguinity with their neighbours the Mahrattas; and I think it possible these zemindars would prefer the Mahrattas, as rulers. The jungle zemindars I look upon, as lawless, turbulent, quarrelsome chiefs; but not as wishing for a change in the Government. The disaffected throughout the country, I imagine, consist for the most part, of ruined Mussulman families, residing chiefly in the large towns.

2. There is here, as elsewhere, a very numerous class of the lower orders, ready to serve under any standard, where they can get subsistence. These, have no idea of loyalty, or disloyalty, except to their masters who support them. They would readily enlist with a foreign power; but I do not call them disaffected, because custom and necessity lead them to hire themselves, to any master who may be able to maintain them. I here allude to the description of men commonly employed as Peons. They will not often enlist as Sepoys, on account of the constraint attending the European discipline, and in some instances, from religious scruples.

I think the natives in general do not look upon the crime of treason against the State, in the light we do. Infidelity and attachment to a master or a chief, whoever he may be, they are not surpassed by any people: but those who stand in the mere relation of subjects, without being in the service or pay of the supreme power, do not feel themselves bound by any very strong tie of allegiance.

Interry. 28.—If Government declares itself the sole source of

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honour, the natives will not, I think, comprehend the declaration, and therefore it can have little effect in strengthening their attachment. An institution or measure of Government, founded merely on European customs, must be useless and unintelligible.

2. Our Government, if I may presume to offer my opinion on the subject, appears to me very strong, and secure from serious internal commotion, although the natives can hardly be said to be attached to it; for none of them understand it. No Government ever stood more independent of public opinion. I never knew one native, who had even a remote idea of the political state of the country. And can it possibly for a moment be supposed, that the people of Bengal dream of subverting the Government? They are in this respect, the most ignorant of all people, and the most helpless, having no power to combine or enter into a league for their own interests. I am persuaded, no oppression exercised by the ruling power, supposing it the greatest possible,—for instance, general arbitrary requisitions made on the property of the inhabitants,—would in Midnapore produce any resistance. At all events, no mob could collect, sufficiently formidable to resist a company of Sepoys. I have no idea that the natives here ever consult or converse on political subjects.

3. The army is powerful, and certainly to be depended upon, as long as it is paid.—The Sepoys are, like the rest of the natives, entirely uninstructed as to the form of the Government, of the policy of their rulers, and of the justice of their wars. It is in this ignorance and apathy that our strength consists. Not do any precautions appear to me necessary for our security, against factions and cabals. I see no tendency whatsoever to improvement among the natives, except their increasing knowledge of the Regulations, which, in speaking of the progress of political philosophy, is scarcely worth mentioning.

4. With respect to the eligibility of conferring titles and honours on the natives, it might possibly, if practicable, be of use. It might serve to attach them to the Government, and to hold themselves in estimation. But how such an arrangement is to be brought about, I have no conception. Between our ideas of honour and those of the natives, there is no principle of assimilation. In the European world, and even in those countries of Europe, where a despotism prevails, there still subsists between the sovereign and those who may be distinguished with honours, a perfect uniformity of sentiment: they possess faults and virtues, in common: their ideas run, in one current, and a sort of equality is preserved, in spite of the distinction of ranks.—But here, this is not the case. The spirit of a gentleman, in our sense, is unknown among the natives. They possess no feeling in common with the hakeem. They move in a sphere, which a thousand moral and physical causes, prevent our coming in contact with.

5. On whom, I beg leave to ask, can titles be conferred; when none are placed in a situation, where it is possible to render themselves eminent or conspicuous? How can their merits be known, when their rulers have no connexion with them,—when there is no intermediate class between the sovereign power and the common people? Surely it will be recollected, that the distance between us and the natives is infinite. The greatest zemindar in this district, though possibly a proud man, would not refuse, for the promotion of his interest, to court the friendship of the lowest dependent of an European: And how is it possible to prevent this? We find it so, and may lament, but cannot

help it. There is scarcely a native in this district who thinks of sitting down, in the presence of an English gentleman.

6. The men of opulence now are the Hindoo Mahajens and Banyans of Calcutta, and they are all, men of yesterday,—what can they perform, to acquire titles? add if they had them, would not Government probably make them ridiculous, instead of ennobling them?

7. The greatest men formerly were the Musstafai rulers, whose places we have taken, and the Hindoo zemindars:—These two classes are now ruined and destroyed.—The natives mostly looked up to, are our Omlah and our domestics: these, are courted and respected: they necessarily must be the channel, through which every suitor and every candidate looks up for redress and preferment:—It is not, I imagine, proposed to ennoble them!

8. No native can greatly distinguish himself as a soldier, for he can never rise beyond the rank of a soubadar; and I understand it has rather been the policy to depress, than to raise them: that they are taught to humble themselves before Europeans, and, in short, that they have no opportunity of acquiring titles.

9. Men in the learned professions have, if possible, still less opportunity of recommending themselves to us; and if they had, could not, I conceive, be rewarded with titles. To bestow a title on a learned moolavi, or an able vakeel, would appear strange. Moreover, according to Oriental ideas of honours confirmed by the sovereign power, there must be a jageer and generally a military command to accompany the title, which in itself, is merely an appellation, of course attached to the acquisition of emolument or power;—no man can be made a rajah or munsudbar, without being invested with the profit or power attending the office.

10. It will not, I think, be easy to impress the minds of the natives, open, as they may be supposed, to every vain, absurd, and fantastical notion, with the value of a mere name. Their ideas are more simple and natural, than ours. If an unfit person received a patent for the title of an ameer or a rajah, he would not, I imagine, be able to retain it; for when a man has nothing left of his dignity but the name, it soon wears away. On the other hand, if a Hindoo should emerge from poverty and obscurity, and come to attain great wealth or celebrity, he would, I dare say, if he wished it, without a formal investiture, be saluted Rajah! He would be considered as having acquired a claim to a title, in the same manner as other persons, by learning, acquire the appellation of moolavi and pundit, which becomes inseparably attached to their names!

11. The only cases, in which titles can be given, are perhaps when zemindars or other natives of wealth or consideration embrace opportunities, in case of invasion or conspiracy, of evincing loyalty to Government. But even then, pensions or jageers should accompany the titles.

12. It may be proper to add, that my remarks on the general character of the natives, are the result of my own local enquiry and experience, which are confined to a small part of Bengal and Midnapore only. Of the character of the inhabitants of more distant parts of these provinces, I can pretend only to that general hearsay information, which is necessarily very imperfect.

Interry. 29.—Respecting such roads and bridges as require repair, separate reports have been made, either by the Collector or the Magis-

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trate. They have been hitherto kept in repair, at the expense of Government.

Interry. 30.—The convicts are very properly and advantageously employed in clearing the jungle in the vicinity of the station, and occasionally repairing roads, digging or cleaning tanks, and other labour of a similar kind, but chiefly in clearing jungle. The clearing of jungle, I look upon as a public benefit, not much with a view to cultivation, but to improve the salubrity of the air.

2. If the convicts were as numerous here, as at some other stations, I might perhaps propose a plan for attempting, by means of their labour, to extend cultivation. More than two-thirds of this very extensive zillah, consists of a jungle, swarming with noxious animals, and exceedingly unhealthy; though the land is for the most part rich and fertile.

Interry. 31.—Half the fort of Midnapore is used as a jail, and answers the purpose perfectly well. It is large and secure, but it wants repair: great part of the roof, which is not arched, and built of masonry, at flat, with beams, being damaged. The Dewanny jail and hospital are thatched buildings, at a distance from the fort. The prisoners of all descriptions may be said to be well accommodated, according to the native ideas of accommodation.

Interry. 32.—It is, my opinion, as I once before had occasion to mention to Government, that the procuring the assistance of the men of property and influence in preserving the peace throughout the country, would lead to a system of Police, the most efficient, the most economical, the most suitable to the habits and opinions of the people, and in all respects, the best calculated for their comfort and security.

2. My opinion has been confirmed on this head, by observing the good effect of the regulations of the Police, which I was empowered last year to carry into execution, in the jungle mehals of this district.

3. At the same time, I should remark, that this arrangement could not well be adopted universally, but only in estates of a certain extent. I by no means recommend investing men of inconsiderable rank, or small estate, with magisterial power. But all might perhaps, without danger, be empowered to seize offenders on their own estates.

4. The lands are now divided into a number of small portions. More estates are superintended by agents than formerly; and the agents are frequently changed, and little respected by the ryots. I do not think it at this time, advisable, or practicable, at once to throw the whole duties of the darogahs, by a general regulation into the hands of the landholders.

5. It is extremely difficult, I may I believe, say it is not possible, to arrange an effectual plan of association and co-operation among the higher orders for purposes of Police, or for any other purpose. We have few large towns, no societies exercising, or capable of exercising municipal authority. There are no gentlemen, in whose honour and probity, in whose spirit and activity, Government can repose confidence. There exists not between the common people and the rulers, a middle order, who feel a common interest in the prosperity of the State, who love their countrymen, who respect their rulers, or are by them, respected; who either could, or even if they could, would even in a case of the greatest exigency, exert themselves heartily and effectually, each in his own sphere, for the public good. Such a set of men in the society, is here unknown. Government is unable to direct, or in

any way to make the use of the power of the individuals, composing the community. Hence our extreme ignorance of all that passes, our complete inability to detect and apprehend offenders, to explain to the public what we wish should be known, and persuade them what should be done. Hence the long continuance of enormous abuses, without its being possible for Government, or for the Magistrate, to prevent or to discover them.

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6. To apply effectual remedies to radical evils of this sort, is hardly to be hoped for. It will not, I imagine, be expected from me, that I should suggest projects to this end. I do not forget that such evils are political, with which a Magistrate has no concern: nor shall I be surprised if they are denied, to exist altogether. I content myself with observing, that any measure which would secure to Government the services of a considerable number of the most respectable members of the community, must prove in many points of view, beneficial.

7. The zemindars, it will be recollected, possessed under the Native Governments a degree of power nearly proportionate to their property. Although that power was perhaps not formerly recognized, nor regularly executed; still, they did possess a considerable degree of military, civil, and fiscal power. They kept their dependants in a state of union, and were by that means, enabled to protect them, and maintain themselves. At present, such as have survived the almost universal destruction of zemindars, are, in conformity to our notions, reduced to the same condition, and placed at an equal distance from us, with their lowest ryots. Any measure that has a tendency towards the restoration of this power (though I confess I have no distinct conception of the mode, in which it can be accomplished) must, I think, advance a step towards the creation of a body of gentry, who, though they should never be actuated by the same motives as ourselves, nor possess any feeling in common with us; may yet perform great services to the public. Such a measure, would, in my opinion, bring the lower orders more distinctly under the eye of the Magistrate. It might enable us, in some slight degree, to excite awe, to impose restraint, to awaken national ardour, and love for the Government. Our moral impotence to produce any effect of this nature on the minds of the people, which is at present sufficiently apparent, might be, I think, if not removed, at least gradually diminished.

8. To the propriety of any plan that would invest the higher orders with a liberal authority that would encourage and enable them to act without fear, in concurrence with Government's officers, for the public good, I beg leave to subscribe my humble opinion.

9. Among the natives there appears to prevail a general notion, that the Regulations are calculated to restrict the powers, and embarrass the operations of Police officers, as well as of individuals, in their exertions for the detection and apprehension of offenders. This notion, whether founded in experience, or ignorance and error, can hardly fail to produce pernicious consequences.

Interry. 33.—It is my opinion, and I wish to express it on every opportunity, that we are not able to protect the ryots from dacoits; that there is little prospect of our being able to do it; and that it is, in justice, humanity and policy, incumbent on us to exhort them to arm and assemble, when occasion requires; to the end that they may possess, as far as possible, the means of defending themselves.

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2. For the more effectually suppressing of crimes, and improvement of the Police, I would recommend increasing the power, the emolument, the respectability of the Police officers.

3. The darogahs, I believe, it is generally confessed, do not perform the duty that was expected: they are clearly either unable or unwilling: they do not appear to be often guilty of gross criminal malversation, such as harbouring or conniving at, aiding and abetting dacoits, receiving stolen goods, or releasing prisoners. Their insufficiency consists, I think, in a general neglect of duty, in petty rogueries, in a want of respectability, in being destitute of that energy and activity, and that delicate sensibility to character, which ought to characterize a Police officer. A man whose entire duty consists in maintaining personal authority, should be conscious of his own importance, and competent to convince others of it.

4. In the duties of his office, a darogah is hardly occupied half an hour in a day; and he often becomes negligent, indolent, and in the end, corrupt. His dishonesty consists in taking bribes from poor people who have petty foudarry suits, in conniving at the absconding of persons summoned through him, in harassing ryots with threats or pretended complaints, creating vexatious delays in settling disputes, or preventing their being settled by razeenamah; and chiefly, in deceiving the poor and ignorant, with whom he has to deal.

5. The avowed allowances of a Police darogah, are not sufficiently liberal to render the office worthy the acceptance of men, who are fit to perform the duty. It would be easy to make every darogah, a munsif within the limits of his tanna; and it strikes me that such an institution would be advantageous, in many respects. Some are of opinion that the more power the natives have, the more they abuse it—that they are utterly unfit for any, but the lowest employments; and that, however great their salaries, moderation and disinterestedness can never be expected from them. This appears to me a mere fallacy. A few objections may suggest themselves to my proposition of investing the darogahs with authority to decide civil suits; but no solid ones occur to me. If I thought the hint likely to be approved, I might attempt to discuss it at further length.

6. After all, the grand defect is, the want of that anxious solicitude, which a Police darogah ought to feel in the discharge of his duty, particularly as he is almost invariably a stranger, possessing no personal interest in preserving the peace of his tanna. This is one of the situations which require something more than a mere methodical attention to official routine. A Police darogah should feel himself a Magistrate,—should be ready at all times, night and day, to go from place to place, to seek information, to pursue offenders, to oppose force to force, if necessary; and, in short, to exert himself in a thousand ways, wherein he might do good; but without which, he may obtain his object, viz., that of keeping out of scrapes, and maintaining a tolerable character.

Interry. 34.—No alteration, as to drunkenness or sobriety, has been remarked by me, since the establishment of the last tax on spirituous liquors. Probably drunkenness increases, not in consequence of the tax, but from the general cause of increasing population. Besides, the lower castes, who are almost the only drinkers of spirits, are, I think, getting rather more licentious in their manners, and less scrupulous on the score of religion. Among the higher castes, it is still held disgraceful; and though some are addicted to the vice, it is very

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rare, and always kept as secret as possible. There are many reasons for wishing, if it were practicable, which I hardly think it is, to abolish entirely the sale and manufacture of spirits. They are exceedingly injurious to the health of the lower orders of the community. They afford no comfort, as in other climates; all who drink, do it to excess, and scarcely ever leave it off.

2. One objection only occurs to me, which, though it may appear somewhat overstrained, and perhaps imaginary, I will, nevertheless, mention; because, if well founded, I consider it of the last importance.

3. The distillation of spirits occasions a large consumption of rice. Any diminution of quantity, in the regular annual demand for rice, I conceive to be pernicious to the country. The more is required for any purpose, the more will be produced. The chief means of alleviating the horrors of a famine, will be to increase the quantity of rice appropriated for food. By stopping the distilleries during a season of scarcity, which might be done by an exertion of the Magistrate's authority, there would be found a very considerable resource. A quantity of the first necessary of life, instead of being converted into the vilest and most unwholesome liquor, might thus, with ease, be brought into the market for the sustenance of the people. But if these distilleries, were abolished altogether, it strikes me that the demand for rice would immediately diminish; and that, in consequence, to the manifest detriment of the country, less would be produced.

• Interry. 35.—To attempt any material improvement or alteration in the moral character of the natives, by the intervention of legislative measures, I look upon as vain.

2. They no longer consider the laws, as a part of their religion. I do not even see that with us, law and morality have much connexion. It is the province of the Magistrate to quell disorders and preserve peace; but as to good morals, I am not aware that, either by precept or example, we are capable of producing any effect whatever. The vices and the crimes of the people, proceed from their poverty and ignorance; and I do not conceive they are likely to grow much richer or wiser, while the present state of things exists.

3. This assertion, however, that the vices and crimes of the people proceed from their poverty and ignorance, I would wish to be understood, with limitations. Where considerable numbers are collected and associate together, especially if there happens to be much inequality of rank and fortune, the morals of the people are worst, though compared to the inhabitants of other parts of the same country, they may be said to be neither indigent nor uninformed; but in such situations, they are liable to fall into bad company, and to acquire new habits and new wants. The same may be observed, respecting such persons as have occasion to attend our Cutcherries: they get into bad habits. It is not always, therefore, that the people are worse where they are the poorest and most ignorant. Nevertheless, the assertion is, in my opinion, generally speaking, true. It is certain that where labour is amply rewarded, where all can easily get employment, and where the poor are provided for, the people lead industrious and virtuous lives; and it will be observed, that in remote parts of the mofussil, where debauchery and dissipation are little known, very few resort to depredations on the public, except from necessity.

4. Most but not all dacoits, begin their evil practices from neces-

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sity. A ryot finding some difficulty to subsist, either from his imprudence or ill fortune—a péon or other servant losing his place, and unable to procure another—a cooly finding no employment:—Such persons, of which in this populous country there are always many thousands, often take to stealing, are corrupted by vicious companions, drink spirits, and are gradually led on, from impunity and habits of idleness, to become dacoits, and depend on robbery alone for subsistence.

5. The people are, I presume, little different from what they were 1,000 years ago. The Mahomedan Government had hardly any effect on the national character, and our Government must have still less, because we do not, like the Mahomedans, coalesce with the body of the people: We cannot mix in their society,—we have made no attempts to introduce European science and learning among them. They appear to me as far from adopting our customs, as we are from adopting, theirs.

6. The power of the Bengal Government appears to me, of all Governments, the most unquestionably despotic over its subjects. The submission of the natives is perfect and unqualified; so complete, as to preclude the necessity of coercion or intimidation of any kind. All appearance of military interference in the Police is or may be, kept out of sight. It is the principle of ignorance, and not of fear, that at present preserves us; and I should imagine it will be only when European laws, religion, and literature, come to be disseminated in this country, that it will be necessary to draw the reins tighter, and to show, what we certainly at present possess, power irresistible to command obedience.

7. But this sort of power, the result of policy and force on the one hand, and utter ignorance and wretchedness on the other, does not suppose any influence whatever over the hearts of the natives. In fact, if any change has been introduced in their habits and tastes since they became subject to our dominion, such change may very well be termed accidental; but I am not myself sensible of any very material change.

8. It is in Calcutta alone, that the effect of the intercourse between Europeans and natives is, in any degree visible. There and there alone, an indistinct sort of link may be discerned between the rulers and the people: but how extremely faint and imperfect this link is, must be well known. The lowest and poorest Europeans and the Native-born Christians and Portuguese, between whom and us, it is scarcely necessary to say, there subsists little connexion or similarity of pursuit, do in some slight degree, mix with the natives in their ordinary concerns and their amusements, just sufficient to produce an inconsiderable change in their manners and character. The circumstance of the jurisdiction of the Supreme Court, too, and the intercourse between the natives and the lowest officers of that Court, must be considered, as another cause of the same nature. But I ask, whether the morals of the people are in any respect improved, by these causes?—whether they have not learnt all the low arts of chicanery, imposture, and litigiousness peculiar to an English Court of Justice, without a particle of plain dealing, firmness, independence of spirit, or useful knowledge of any kind?—whether they do not reap all the evil, and none of the good?—whether they do not imbibe those principles of the European character which tend only to impair the mildness and simplicity of their own?—to pronounce upon these questions is, I fear, not very difficult.

9. Moreover, I would appeal to those who, from their situation or habits, are accustomed to consider these matters with attention, whether there have not of late years been introduced, and extensively established, professions heretofore almost unknown, namely, those of informers, sharpers, intriguers, suborners and false witnesses: whose sole occupation is that of preying on their fellow creatures; and whose long career of impunity, convinces them that honesty is the worst policy.

10. And if such is the case, can we doubt to whom we ought to attribute this change of character?—To me it is most manifest, that our mofussil Courts of Justice have produced some evil as well as much good, and perhaps it may not be wholly useless to point out the circumstance.

11. Whenever I observe in the behaviour of the natives, symptoms of insolence, ill-nature, brutality, litigiousness and drunkenness, which I confess I very seldom do, knowing these qualities to form no part of the national character, I cannot help entertaining a suspicion that they have either contracted them by their intercourse with low Europeans, which in most situations can hardly happen, or that our system, some how or other, has a tendency to produce and encourage them.

12. The natives are certainly in disposition, not brutal and inexorable: they are mild, humane, and placable: but no rule is without an exception. It must be admitted that the criminal records of this country will furnish such instances of cruelty and ferocity in dacoits, as perhaps no country in Europe, can equal.

Interry. 36.—The punishment of marking the forehead of perjurers, which I do not recollect to have ever known inflicted, has, I suppose, little effect good or bad. Perjury has increased greatly, and is increasing. I question whether any man is deterred by his being aware (and few are aware) that he will be liable, in addition to the old punishments, to the new punishment of being branded in the forehead.

2. I take this opportunity of remarking, that to render generally known any penal law, is extremely difficult, particularly among the lower orders of the people: till they see the effect of it, they remain ignorant of it; and this in spite of advertisements and proclamations. News and information of all kinds are in Bengal, very slowly and inaccurately transmitted from one to another. Among us, events obtain publicity through the means of periodical prints, of epistolary correspondence, and of verbal communication. Among the natives there is nothing of the two first; and, even of the other, hardly any.

Interry. 37.—The punishment of transportation has, I should imagine, as good an effect as severity of punishment, can have. It is not in my power to say, that the dread of it, has ever operated to the prevention of a crime; but as it is much dreaded, and well-known, because frequently executed, there is every reason to believe that it has.

Interry. 38.—I am not, on the whole, of opinion that the Mahomedan law is administered with too much lenity, though I think the punishment of dacoits is frequently too light.—Many a felon is hanged in Calcutta, by the Supreme Court, for a crime which, on conviction in the mofussil, would incur the penalty of only a short term of imprisonment.

2. The alterations introduced by us are, in general, obviously reasonable and proper; and such alteration may possibly have a good

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effect on the minds of the natives. But I must observe, that though the criminal law administered here, is supposed to be the Mahomedan, either the laxity of interpretation to which that code is liable, or other causes, operate in most cases, to prevent any thing peculiar to the Koran from appearing either in the sentence, or in the mode of conducting the trial. In effect, our Mahomedan law, as far as I can learn, bears no resemblance to that of Turkey, Arabia, Persia, or other Mahomedan countries, and very little to that which was administered here, by the native Governments.

3. The Mahomedan criminal law was administered by the Naib Nazim, before the British Government took possession of that department; yet a very great change is introduced. I do not here allude solely to the amendments enacted, by special regulations, such as the abolition of the punishments of mutilation, refusing a pardon to the accused, although the heir may forbear to prosecute, and some others. The harsh laws of the Koran against drunkards, and the absurd ones, against adulterers, are in our time, never executed. They have fallen into disuse of themselves; and it seems no regulation is requisite to prevent their revival.

4. Many cases do not occur, which, strictly speaking, the Mahomedan law provides for. When kissass or retaliation is incurred, it is generally by assuming some fiction or other respecting the witnesses or the prosecutor; and the laws of Huddood, which, according to the received doctrine of Islam, it is not permitted to man, in any case to remit or alter, since they constitute the essence of the Criminal Code, and of the practical religion of the Mahomedans. These laws are, through the necessary operation of various causes, I believe, entirely disused, and virtually abrogated by us. But it is a maxim of the Mahomedan law, though not perhaps of the Mahomedan religion, that all crimes, the cognizance and punishment of which, are not provided for by kissass or Huddood, shall be left to the discretion of the ruler of the country. Accordingly, most sentences pass, or should pass, by seasut or tazeer.

5. The most material change effected by us, is not in the punishments fixed for particular crimes. It is less, I think, in the laws themselves, than in the mode of executing them. It is a common saying with the natives, that the gentlemen require so much evidence, that it is scarcely possible to convict a dacoit. The old way was very different. The accused almost always confessed, whereas none now confess, but the most simple and uninformed. I have seen several old records of trials, and I observed, that almost the whole of those convicted had confessed. They had no assistance in making a defence. Witnesses seldom or never were examined, for the prisoner: they confessed, because they knew it would be useless to deny. When evidence appeared against them, they gave themselves up in despair, and never thought of a defence. Moreover, they were generally beaten, till they confessed. An old foudar, with whom I have frequently conversed, has told me, that his rule was to inflict so many stripes for denying such a crime, after the prosecutor had sworn to it; and, if I mistake not, this was pretty general. One would think, no man would now confess, but a fool or a madman; yet at the Tannah, confessions are still common; and even in Court, rude and illiterate men from the jungles, sometimes confess. They do it, I imagine, only from despair. I can see no other motive. They imagine, the hakim

has detected them; and that to tell a falsehood, would only make their case worse. They have no conception of a custom, which not only tolerates falsehood in the mouth of the accused, but absolutely encourages and dictates it.

6. It will not, I trust, be supposed, that I wish to recommend the extorting of confessions; and then, making those confessions a ground of conviction. I merely intend to point out a circumstance, in the old administration of the laws, which appears to me to have had a considerable effect, in ensuring the conviction of offenders. It is probable that the innocent sometimes suffered; but I have no doubt the guilty seldom escaped, except by collusion, when once put on their trial. On the ground of notoriety of bad character, it was usual to detain persons in custody, for an indefinite period.

7. Without doubt, the present mode of conducting trials is more regular, satisfactory, and decorous. The record is properly kept and made up, and every thing is conducted with fairness and humanity towards the prisoner; nor could we reconcile it to ourselves, to recur in any degree, to the native mode of trial; yet I am inclined to think, that an intelligent native is better qualified to preside at a trial, than we can ever be ourselves; and a few very simple rules would perhaps suffice to correct the abuses of former times.

8. The Mussulman law officer of a Court of Circuit, though he may occasionally assist in the examination of witnesses, and though he writes the *fatwa*, is not the person who conducts and presides at the trial. The opinion and influence of the Judge, must predominate; nor can the natives act, as our colleagues.

9. With respect to civil suits, all to the amount of 200 Rupees, that is to say, more than nine-tenths of the causes throughout the country, are decided by the native Commissioners and registers. The labouring class of people, whose monthly subsistence may amount to two Rupees at most, can scarcely ever become suitors, for a greater sum than 200 Rupees. The decision of their causes is therefore, in the first instance, in the hands of the registers and native Commissioners. It is hardly necessary to mention, that the native Commissioners, at least those of them who are Hindoos, have no knowledge whatever of the Mahomedan law; nor I imagine, would the parties in a suit, though they might happen to be Mahomedans, object to the competence of the Judge, on the ground of this ignorance of the Mahomedan law.

10. I have before mentioned, that the pleaders in the Civil Courts, are very ignorant of the Mahomedan code: they are mostly Hindoos. Should learned men ever come in practice, as pleaders, it is to me doubtful whether much advantage would be derived to the public, by their labours. Whatever law knowledge, the pleaders might possess, it is not very likely that the Judges should attain a large portion, and till they do, they will probably look upon the refined and subtle distinctions of Mahomedan law doctors, as ill calculated to accelerate the administration of justice.

11. I take the liberty to introduce here a few more observations on the establishment of the native Commissioners, for the trial of civil suits, under Regulation XL, 1793.

12. When a native Commissioner is tolerably qualified, and incorrupt, no great knowledge of the Regulations is requisite: he decides with the greatest ease, a vast number of causes. He is perfectly acquainted with the language, the manners, and even the persons and

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characters of almost all who come before him. Hence perjury is very uncommon in his Court. To us, his proceedings may appear frequently, tedious or frivolous, and generally irregular and informal; but we are very apt to judge from a false standard. I am fully convinced, that a native of common capacity will, after a little experience, examine witnesses and investigate the most intricate case, with more temper and perseverance, with more ability and effect, than almost any European. The native Commissioners decide only petty causes, and their emoluments are but scanty. They occasionally find difficulty in maintaining their authority, but they should always be supported, against the contumacious. Their procedure, as far as I have had occasion to observe, is, with few exceptions, just what it ought to be:—they hear and write down, almost whatever the parties may choose to say; and it is not a small advantage, that they are able to sit the whole of the day, without being incommoded by heat or crowds, that they listen to and understand every one, and that they are seldom provoked either by their omlah, or by the parties, to lose their temper. They sit from morning till night on a mat, under a shed or hut, or in the porch of a house, and attend to every petty dispute of the ryots with a degree of patience, of which we have no idea, till they develop the merits, and decide the suit. I cannot help wishing, that their situations were more respectable in a pecuniary view; and that they were empowered to decide causes, to almost any amount. At present, in this zillah, few of the native Commissioners can earn more than a bare subsistence; and therefore it cannot be expected that the best qualified and most respectable men, should undertake the office.

13. When a suit is filed in a Munsif's serishtah, it is taken up immediately,—there is no time or opportunity, for the fabrication of a defence, or subornation of perjury. The Munsif is, as it were, in the society of the parties, and they cannot easily deceive him. But if that cause comes before the zillah Judge, besides the inevitable delay and expense at the outset, the case is probably entirely changed; intrigue and counter complaints occur, the most imprudent falsehoods are advanced with impunity, and in the end perhaps, an erroneous decision is passed.

14. Should it here occur, that very few, if any natives are qualified, from habit and education, to pronounce a decision, or to comprehend a complicated judicial case; that the range of their ideas is too narrow,—that their minds are cramped, and that they possess not that vigour and perseverance, and those enlarged views, which would enable them to perform the duty of Judges:—if there is any one of this opinion, I would take the liberty to ask, how it is possible the natives in general should, in the miserably subordinate and servile employments to which they are confined, have qualified themselves better? I would observe, how very easily they all acquire the requisite qualifications for the duties which we are pleased to entrust to them.—I would ask, who can doubt that they would very shortly, if not depressed and dispirited, become at least equal to the functions they performed, before we came among them?

15. In considering the mental qualifications of such of the natives as are not wholly illiterate, though their education must be admitted to be deplorably imperfect, though they are the victims of gross prejudice, superstition and ignorance; yet I by no means, look upon them, as incompetent to perform the duty of Judges.

16. They very frequently pay implicit credit to events in them-

selves, improbable. When they read or hear a story, they seem to believe it, as a matter of course; and the more extraordinary the facts, perhaps the less inclination do they feel to doubt or disbelieve them. But this excessive credulity, and this apparent incapacity to judge of truth and falsehood, does not I think, prevent their distinguishing, with considerable sagacity, between the probable and improbable, in the common affairs of life, where prodigies and miracles have no place.

17. I confess it is my wish, though possibly I may be blamed for expressing it, not only to have the authority of the natives as judges extended, but to see them, if possible, enjoy important and confidential situations, in other departments of the State.

18. Though my reply to this interrogatory, like several of my other replies, has swelled to an immoderate length, I am well aware of its being by no means, complete and satisfactory. A thorough discussion of the subject, would require more leisure and consideration than I have been able to bestow, and a great deal of Mahomedan law learning; a branch of knowledge, in which I can pretend to no proficiency.

Interry. 39.—There are no Europeans out of the service, constantly residing in this district.—A few indigo manufacturers and cloth merchants, have or rather had, considerable dealings in Midnapore, and occasionally come to look after their concerns.—The cloth and indigo trade have very much fallen off within these few years.

Interry. 40.—The condition of the weavers commercially connected with the Company, or with European traders, is here, as every where, I should imagine, greatly ameliorated.

2. The system with regard to them, has by degrees, almost totally changed. They are now treated with fairness and liberality; and oppression, which prevailed formerly to a great extent, is no more. I know not one instance in which the advantages of the present system are more conspicuous, than this,—the stop which has been put to the abuses which used to prevail in the commercial department.

3. It does not appear to me that the officers of Government, or even individual Europeans, have any reason to complain.—I have indeed frequently heard complaints; but I always thought them groundless.

4. Europeans have still advantages, and ever must have. When a native fails to perform his engagements, I think it will generally be found to proceed from inability. Individual Europeans have no regular means of compelling him, without resorting to Court of Justice. But the commercial and salt agents possess some effectual means of coercion; and such powers being in themselves, rather unfair, and hardly compatible with that equality which ought to subsist in commercial concerns, must necessarily sometimes produce discontent.

5. No European can be sued by a native for a greater sum than 500 Rupees, in the Dewanny Adawlut; whereas a native is liable to be sued, to any amount by the European.

6. I know not any good reason for this; and there ought I conceive, to be a very good reason to justify such an inequality. No instance however of inconvenience, or hardship resulting from this inequitable law, has fallen within my knowledge in this district.

I here close my replies.

Some of the interrogatories appear to me to involve discussions of a general and political nature, not immediately connected with my duty, as Judge and Magistrate of this district. On all such, I could

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for several reasons, have wished to be silent. Finding myself called upon, however, on this occasion, to deliver opinions, and to furnish such information as I might possess on a variety of subjects, which it cannot be supposed I should be master of. I have attempted it accordingly; and have in some instances, been induced to enter upon certain topics, more amply than is perhaps expected.

I beg leave to offer an apology for trespassing on the patience of Government, with discussions so much more prolix, than the subjects may be thought to demand.

Having been led to advance certain opinions on the state of the country, and the conditions of the natives, which opinions I became fearful might appear extravagant, and sometimes unintelligible, I have endeavoured to explain and illustrate them, without very strictly applying my answers to the terms of the interrogatories.

If in my eyes, these matters have chanced to bear a different aspect from those of many other people, it should not excite surprise. Infinite diversity of opinions on these subjects is to be expected, because we are all liable to false impressions,—because the circumstances to be taken into consideration, are too numerous and complicated for any one mind to perceive or comprehend them all,—because we necessarily infer and in fact guess a hundred things, for one thing which we see or come to the actual knowledge of.

A conviction of the uncertainty, to which discussions of this nature are for ever liable, while it serves as a caution against too readily lending an ear to plausible speculations, may teach us to consider with attention and willingness, every new attempt at investigation; to listen, without scorn and prejudice, to what at first may strike us as singular or improbable, and never to reject opinions solely on account of their novelty.

I have not been deterred by the apprehension of falling into error, which I know to be inevitable, nor of having my principles and intentions mistaken, from delivering with freedom such opinions as my understanding teaches me to be just, after the best attention I am able to bestow, and this even on political subjects, which are to me purely speculative. In so doing, I trust I have not deviated from the wishes of Government.

I have now only to express my hope, that nothing I have said will give offence; and that as my sentiments are offered with diffidence, they will obtain a candid and indulgent reception.

(Signed) H. STRACHEY,

Judge and Magistrate.

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the Judge and
Magistrate of
Burdwan, of
9th March
1802.

Answers of the Judge and Magistrate of Zillah Burdwan, dated 9th March 1802, to the Interrogatories of Government, of 29th October 1801.

Interrogatory 1.—What is the number of causes now depending before you; before your register, and before the Native Commissioners?

Answer 1.—The causes now depending before each of these tribunals, stand in number as follows:—

Before the Judge	...	191
„ the Register	...	3,803
„ the Native Commissioners	...	7,605
Total.....		<u>9,699</u>

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Interry. 2.—What proportion does the number of causes now depending before the three tribunals of the Judge, the register, and native Commissioners, bear to the number of causes usually depending during the several years commencing from the year 1793, to the present period?

Ans. 2.—Previous to the year 1797, the causes depending before these tribunals in this zillah, appear to have been so numerous, that it was found impracticable to keep any regular register of them; but since that period, they have annually decreased; in the two first, the number now depending in the Judge's Court, bearing a proportion of one in six of the average number depending, in the four preceding years; and in the register's, the number has been reduced in the proportion of one-half, on the same average calculation. In the Courts of the native Commissioners there appears an increase; but this is merely temporary, arising from the numerous revenue suits recently instituted in the present season of the heavy collections; nor can the number now depending before them be deemed great, when the number of these Courts (thirty-two), the description of the suits, and the average number decided in them monthly, is taken into consideration.

Interry. 3.—What number of causes was decided in the past year by you, by your register, and by your native Commissioners?

Ans. 3.—As follows:—

By the Judge	...	588
„ Register	...	2,086
„ Native Commissioners	...	10,351

Interry. 4.—What number of causes do you suppose must necessarily be depending before your Court, and that of your register, and before the native Commissioners; and what is the reason that the number of causes depending before those tribunals respectively, is not reduced as low as you think it might be reduced.

Ans. 4.—From the answer given to the 2nd interrogatory, it is seen that the number of causes depending, compared with preceding years, has been reduced in a very considerable proportion, both in the Judge's and the register's Court; and I have no doubt, that a further considerable reduction will be made, and that in the course of a very short time, they will not exceed, if they now do, the number depending before the same tribunals, in other zillahs, though I believe it will be admitted that, in extent and population, this exceeds the generality of them.

It is less, however, to the extent and population, that any excess is to be ascribed, than to local evils, which, by prolonging investigation, retard decision: and these, I shall beg leave to explain.

The generality of the suits brought before these tribunals in this zillah, may be comprized under two classes:—

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1st. Suits instituted for the resumption of lands, alleged to have been fraudulently alienated, subsequent to the decennial settlement, and held under antedated grants; and those of the same description, instituted by holders of grants for illegal resumptions, under Section 10th of Regulation XIX of 1793.

2nd. Suits instituted by farmers, for the recovery of arrears of rent; and those against them for alleged exactions.

The suits of the 1st class are numerous, and it is not to be doubted, that the fraud has been committed to a very considerable extent, and that it continues to prevail every farmer making himself a rent-free land-holder during the period of his farm; but the fraud is not easily detected, where there is no record either in the zemindarry or in the offices of Government, whereby it can be ascertained, what grants did exist, prior to the period stated. The zemindarry accounts produced by the succeeding farmer, to prove the alienation posterior, are not to be depended upon; as little, are those produced by his predecessor, or the defendant, to prove the anterior alienation, for each has fabricated them, to answer his own purpose, and thus is the Court left without any other guide for its decision, than the evidence of numerous witnesses, brought on both sides, to prove opposite and contradictory, assertions; and this, I am sorry to say, in many instances, is as doubtful and unsatisfactory, as the documents and vouchers, being produced with the same ease, as the latter are fabricated for the purpose.

The above observations are equally applicable to the suits included in the same class for illegal resumptions, and those of the 2nd class are not less numerous, nor less intricate.

The interchange of engagements between the parties, with few exceptions, extends no farther than to the zemindar's farmer, who is here termed the sudder farmer, and to those amongst whom he sub-divides his farm, in portions. An engagement between the latter and the cultivator, or heads of a village, is scarcely known, except the general one, mutually understood to receive and pay, agreeably to past and preceding years; and for ascertaining this, the accounts of the farm are no guide.

The zemindar himself, seeing that no confidence is to be placed in the accounts rendered him of the rent-roll of the farm, from the practice which has so long prevailed, of fabrications and rendering false accounts, never attempts to call for them, at the expiration of the lease; and instead of applying a corrective to the evil, increases it, by farming out the lands literally by auction; and the same mode is adopted in almost every sub-division of the farm.

The consequences of such a system, must be obvious; needy rapacious farmers and fraudulent tenants become friends, and collusively agree, at the expiration of the lease, to defraud the succeeding farmer. A trifling douceur from the ryot, or the ryots of a whole village, is sufficient to procure a fabrication of the accounts, and a receipt to correspond with them, for a sum much below that actually paid on the revenue demand for the year; and these are the valid and incontrovertible vouchers, held out to the successor in the farm, for his guide.

The practice is, however, too universal, and too well known to deceive him; but he is without an alternative, and acts his predecessor's part, in the repetition of it; for if honestly disposed (which is rarely the case) he has not time to have recourse to a measurement for as-

certaining the quantity and quality of lands in the occupancy of the cultivator, with a view to a fair and equitable assessment; and the ryots finding their benefit in the confusion, and despairing of honest dealing towards them whilst the present system exists, would oppose it, so as to make him a sufferer, for the attempt.

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These are local evils, originating in the great extent of the zemindarry, and the bad management of the proprietor; and are less worthy of notice, as they affect the speedy decision of suits, than in their effects upon the public revenue, which cannot fail ultimately to suffer from the abuses I have mentioned.

It will, however, be evident, that they must occasion considerable delay in passing decisions; but notwithstanding these difficulties which the Courts of this zillah labour under, and the great portion of time necessarily given both by myself and the register to the foudjarry department; I trust it will not be found that the number of causes depending, greatly exceeds the number depending before the same tribunals, in other zillah, and I can pledge our exertions to reduce them, as low as may be found practicable.

In the Courts of the native Commissioners, the number will ever be great; and I have always been averse to the institution of these Courts on the present system, from a real belief that they are hurtful to the country; and sure I am, that the purposes of their institution would better be answered, in this zillah, I will add, in all Bengal, by the establishment of a few Courts at the sudder station, immediately under the eye of the Judge, for the cognizance of the suits now cognizable by these native Commissioners. It is universally admitted, that the natives of Bengal are litigious; and the number of the Courts dispersed throughout the country, opens a wide field to them, to indulge this disposition; nor is it to be doubted that the Commissioners themselves, with their train of vakeels and peons, encourage it, for their own interest. The majority of the suits instituted in them, are vexatious; and I am persuaded, that the administration of justice would not be affected by their abolition, and the establishment of those above suggested in lieu.

The jurisdiction of the new Courts suggested, might also be extended to all suits not exceeding in amount one hundred Rupees, whereby a relief would be afforded to the registers, that it much requires; and all should be assessed with a charge at least equivalent to defray the expense of the establishments, which should be fixed, and payable from the treasury of Government.

Intertry. 5.—Are you prepared to suggest the establishment of any rules, which, consistently with a due administration of the laws, would expedite the decision of suits? Are you of opinion that this object would be in any degree promoted, by leaving it optional in the different tribunals to commit the depositions of witnesses in causes not appealable, to a higher tribunal?

Ans. 5.—An accurate record of the rent-free grants, and of the revenue lands, and the execution of regular engagements by the farmers and under-renters, would do much towards the object proposed, in this interrogatory; and little more would be found requisite. I am not of opinion that it would be promoted in any great degree, or that any expedition would be obtained, by the omission suggested; nor do I think it advisable, as it would be productive of complaints to the superior Courts; and the intention of it, would, in my opinion,

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better be answered, by the attachment of a few officers to the Court, whose duty it should be to tally the evidence of the witnesses in the presence of the parties, or their vakeels, to the points contained in their pleadings. These officers, might also be very usefully employed to inspect the pleadings when filed, to see that they are conformable to the regulations, and that there is no delay in the delivery of them,—an assistance the Courts of this zillah, stand much in need of; and I see not why the pleadings may not be limited to plaint, and answer for the others, if conformable to the Regulations, are of little use, but they are now generally, if not the principal, made the longest. The vouchers referred to, as also lists of witnesses, might be filed with them; and the whole be prepared, so as to enable the Court to pass judgment on the suit, at one sitting. At present, frequent adjournments are unavoidable for the filing of these necessary vouchers, in the delivery of which, there is always considerable delay; and the Court is in doubt, whether the vakeels or their clients, are blameable for it.—There is certainly a mutual want of confidence, or an indifference on the part of the vakeels, with respect to the issue of the suit, that proves a great interruption to the dispatch of business, for neither will trust, the other;—the client, his vakeel, with the vouchers and the fees payable on the filing of them; nor the latter, the former, with making an advance for him; and from this want of confidence between the employer and the employed, together with the doubt which the Court entertains, whether the latter has done his duty towards the former, in giving the necessary information, repeated adjournments of the suit are made.

Interry. 6.—Are you of opinion that it would be advisable to extend the jurisdiction of the native Commissioners to suits for sums exceeding 50 Rupees, and that of the registers to sums exceeding sicca Rupees 200? What is the amount to which you would recommend the jurisdiction of the Courts of the Commissioners and of the registers should be extended; and to what degree, would the general administration of justice, in the district subject to your jurisdiction, be expedited, by the adoption of this arrangement?

Ans. 6.—The abolition of these numerous Courts is recommended in my answer to the 4th interrogatory; and if my objection to them had not been so strong, I should have been against any extension of their jurisdiction, in respect to the amount of the suits cognizable by them. And with regard to the register's Court, it rather requires relief; and I have proposed the relief advisable to be afforded to it, in the establishment and extension of the jurisdiction of the new Courts suggested in lieu of those of the present native Commissioners, recommended to be abolished.

Interry. 7.—Has litigation been checked by the establishment of the fee paid to Government on the institution of suits; of the fees paid to the vakeels; of the fees paid on exhibits in the Courts of judicature, and of the stamp duties? Do you consider these several charges attending the institution of law suits, to be too considerable, or otherwise?

Ans. 7.—It certainly has been considerably checked by the establishment of these charges; and I am less against the aggregate amount of the expense to which law suits are now subject, than to the number and variety of heads under which it is made payable:—these, occasion delay, as before observed; and from not being intelligible, or known to the generality of suitors, may partly produce that want of confidence noticed in their vakeels.

The simplification of them, by consolidation, and the establishment of a percentage, would be advisable; and I think the amount might be lessened, on the smaller suits; for, in addition to these charges, it should be considered, that the generality of suitors are subject to the further expense of a private agent, to attend on the vakeel.

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Interry. 8.—Do the fees paid to the licensed vakeels, on suits instituted or defended by them, constitute a sufficient inducement to men of character, and of proper qualifications, to undertake those situations? Are the vakeels attached to your Court, persons of the abovementioned description; and are they in general, well acquainted with the printed Regulations?

Ans. 8.—I am of opinion that the fees are fully ample for the purpose; but the situation seems not yet to be sufficiently known, and hitherto few have offered, or been found willing to undertake it, excepting those who before acted in the capacity, under the former system; and this description, affords few of character and of proper qualifications for the office. Hence few men of character and ability are to be found amongst the number at present holding the situations, at least, it is the case in this Court; for of the number (forty-eight) at present attached to it, there are not more than ten or twelve, who I think favourably of, or who appear to me to possess an adequate knowledge of the Regulations, to qualify them for discharging the duties of their situations.

The limitation of the number to twenty, which I think fully sufficient for the business of the Court, would, I am of opinion, have a good effect, in increasing their emoluments and making the situations more desirable: this would induce good conduct and attention to improve themselves; and men of character and of proper qualifications, would soon be found soliciting the succession to the stations, as vacancies occurred.

Interry. 9.—Has the establishment of licensed vakeels contributed to expedite the decision of suits, by bringing more speedily and accurately before the Court, the merits of the suits instituted?

Ans. 9.—I was partial to the establishment at first, from a real belief that this good effect would have been produced by it; but it may be inferred, from what I have above said, that my expectations, in this respect, have been disappointed, and I am sorry to say, that it has not been produced, in any sensible degree; the failure, however, is not wholly to be attributed to the vakeel, but partly to their employers, who withhold the necessary information from them.

Interry. 10.—Do the vakeels in general, discharge their duty to their clients, with honor and fidelity?

Ans. 10.—I have had no complaint made against them, by their clients; but have before observed that, in many instances, an indifference is shown by them, in regard to the issue of the suits upon which they are employed; and I am afraid that they do not always discharge their duty, with honor and fidelity.

Interry. 11.—Are the principal inhabitants of your jurisdiction, as well acquainted, as individuals in general can be supposed to be informed, of the laws of the country?

Ans. 11.—I have found some zemindars, and principal farmers and merchants, tolerably well acquainted with those laws which chiefly concern them, but few seek the information; and, from this cause,

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I am afraid that the knowledge of the regulations is much confined to the sudder station.

Interry. 12.—Are you prepared to state any alterations in the forms established for the trial of civil suits, which would contribute to expedite the decision of the suits, without endangering the due administration of the laws?

Ans. 12.—I am not aware that any alteration in the forms established for the trial of civil suits, is necessary for the object proposed in this Interrogatory, or that any thing further for it, is necessary than what I have suggested in my answer to the 5th. With that assistance, I can venture to promise, that there will be few suits in arrear, in the Courts of this zillah.

Interry. 13.—Have you in your Court-room, any place allotted for the bench of the Judge, for the public officers, for the parties or their vakeels, for the witnesses, and for all persons who attend your Court? and what forms or ceremonies do you observe, in opening your Court, or sitting in it?

Ans. 13.—The Court-room at this station, has the accommodations mentioned in the interrogatory. No other form or ceremony is observed, than the proclamation of the opening and sitting; and after going through the causes notified for the day, all petitions and applications by motion, are received and heard, and orders passed upon them.

Interry. 14.—Are there any private schools or seminaries in the district under your jurisdiction, in which the Mahomedan or Hindoo law is taught; and how are those institutions maintained?

Ans. 14.—There are few villages of any note, in which there is not a school, but the instruction in them, is confined to the teaching of children to read and write; and I know not, nor have heard of any within this jurisdiction, in which the law, either Mahomedan or Hindoo, is taught; the most learned in the latter, are found in the neighbouring district of Nuddea, from whence, and Benares, the other stations are supplied; and the Mahomedans bear but an inconsiderable proportion of the inhabitants of this zillah, receiving their education, in the common branches, from the village schoolmasters above mentioned, or from their friends.

Interry. 15.—What is your opinion regarding the general moral character of the inhabitants of your district? Has the moral character of the inhabitants in general, been improved or otherwise, by the system established by the British Government for the administration of the laws, and for the conduct of the internal administration of the country?

Ans. 15.—I am sorry that I cannot report favourably of it, or give it as my opinion, that the lenity and humanity introduced by the British system, has tended to improve either the Mahomedan or Hindoo moral character; certain it is, that much profligacy, vice and depravity, are to be found amongst the higher class; and the crimes committed by the lower, will I think be found more prevailing, and in greater number, than under the Mahomedan jurisprudence; at least, as far as a comparison of the records of the two periods, can be made the criterion of judgment, this is found to be the case, in this district: but it may be proper to observe, that all crimes and offences are now reported to the Magistrate, and that few of the offenders escape; the increase may therefore, in a great measure, be only apparent; but I am of opinion, that the number actually committed has increased;

and having observed, that few of the offenders escape, I cannot assign any other reasons for the increase, than that the punishment on conviction is inadequate to deter, and that the Police establishments are inadequate to prevent, the commission of crimes. The increase may be ascribed, to the inadequacy of both for their purposes.

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Interry. 16.—Are you of opinion that the inhabitants in general, of the district under your jurisdiction, consider their private rights and property to be secured, by the present constitution of the country, against infringement, either by the executive officers of Government, or even by the supreme executive authority itself, or by individuals?

Ans. 16.—They certainly do consider their rights and property fully secured, by the present constitution of the country, against infringement; and sure I am, that none have reason to entertain a contrary opinion, or that, where the infringement may be made, either by the executive officers of Government, or by individuals, the fullest redress will not be afforded them :—They have the most perfect confidence that the Government itself will not infringe the laws which it has enacted for their security; and that it will protect them, from the infringement by others.

Interry. 17.—Are you of opinion, that the district under your jurisdiction is in a state of improvement or otherwise, with respect to its population, cultivation and commerce, and its buildings, or other works for religious, domestic or other purposes; and on what grounds, do you form your opinion?

Ans. 17.—Notwithstanding what I have noticed in my answer to the 4th interrogatory, of the disadvantage which this district labours under, from the farming system, I have no hesitation in saying, that it is in a state of very considerable improvement, and that this is shown, in an evident increase of cultivation; in a number of new, raised villages, whereby an increase of population may be inferred; an increased and daily increasing number of brick buildings, both for religious and domestic purposes.—The commerce has also been both much facilitated and extended, by the opening of the three grand roads leading to Hooghly, Culna and Cutwa, which have lately been put into a good state of repair, by the labour of the convicts; and nothing can more forward the commerce of this district, which has not the advantage of inland navigation, or more conduce to the general convenience of the inhabitants, than good roads.

Interry. 18.—Are you of opinion that the inhabitants of the district subject to your jurisdiction, are in general, satisfied with the British Government?

Ans. 18.—They certainly are satisfied with it; and living happy, and prospering under its mild and equitable laws, and the protection afforded them, I am sure are well affected to it.

Interry. 19.—Is the present system of Police well calculated to insure the apprehension of offenders?

Ans. 19.—In the answer to the 14th interrogatory, I have noticed that few escape, and it may therefore be inferred that, it is well calculated for the purpose, in this district.

Interry. 20.—Are the Police establishments in the district subject to your jurisdiction, adequate to the duties required of them?

Ans. 20.—They are certainly not adequate; the tannahs are too few, and the establishments will not admit of the necessary detachments, for the performance of those duties in the numerous populous

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villages under them, and little assistance can be expected from the zemindarry Pikes, and village watchmen, as these, are generally found to be the offenders.

Interry. 21.—Are you of opinion that the number of crimes committed annually in the district under your jurisdiction, has increased or diminished, since the year 1793; and to what cause, do you ascribe the increase or diminution?

Ans. 21.—I cannot assert that they have increased, since the year 1793; but a reference to the calendars, and the result of the trials, will evince that they have been lamentably numerous, in each subsequent year. There is, however, every prospect that they will be less frequent henceforward, from the number of offenders who have been punished on conviction, by transportation, amounting in the two last years to upwards of two hundred; and I may fairly hope a good effect, from having brought many of the most notorious sirdars or heads of gangs to justice.

Interry. 22.—What crimes of enormity are most prevalent in the district under your authority; what is the cause of the prevalence of such crimes; and what are the means you would recommend to be adopted, for their suppression?

Ans. 22.—The crime the most prevalent in this district is dacoity or gang robbery, and the calendars exhibit few other crimes; this however is frequently accompanied with murder; and if I had not experienced it, to be equally prevalent in other districts far less populous, and indeed where the population did not afford hands sufficient for the purposes of tillage and agriculture, I should have ascribed its frequency in this jurisdiction, to the excess of population, in the lower order; but I am persuaded, that it is a calling, and hereditary with them, the same as any other trade followed by the lower classes of Hindoos.—It is the most certain mode of robbery, from their going in large gangs, for the acquisition of booty, and the most difficult of conviction, and therefore is preferred. An increased number of tannahs would certainly prove serviceable for checking the frequency of this crime; and I am of opinion that the transportation of all convicted of it, whether principals or accessories, would have a good effect.

Interry. 23.—Do the inhabitants in general, of the district subject to your jurisdiction, keep arms in their houses; what description of arms do they retain, and for what purposes are the arms, retained?

Ans. 23.—They do in general, and I may say without exception; for scarcely a person is to be seen, without a tulwar and shield. The higher and middling order have these and matchlocks, some as appendages of State, others for their own defence and protection; and the arms retained by the lower order, either for their own protection, or for purposes of robbery, are of every description—matchlocks, tulwars, spears, long swords, hatchets, axes, bows and arrows, &c.

Interry. 24.—Are there any brick or mud forts in your district; in what state are the forts, and what is the nature of their construction?

Ans. 24.—There are no brick forts that I am informed of, in this district, but the remains of several mud are visible. These were originally constructed for the security and protection of the inhabitants against the Mahrattas, who frequently harassed it, with incursions of horse; and when the internal Government of the country experienced frequent convulsions from changes. Since the accession of the Company

and the protection afforded by the establishment of the military station at Midnapore, they have been neglected, as useless; and nothing now remains of them, but the ditches, and the bastions covered with jungle.

Interry. 25.—What proportion do the Hindoos bear to the Mahomedan inhabitants, in the district subject to your authority; and what do you suppose to be the number of the inhabitants of your district, of all descriptions?

Ans. 25.—I have no data to guide me in the answer to this interrogatory, but the number of villages, and the number of houses in each village; and supposing each house, on an average, to contain four persons, which I consider a low average, the number of inhabitants would amount to one million seven hundred and eighty thousand; and I think the number may be computed at two millions. Of the number, I suppose 1-16 to be the proportion of the Mahomedans.

Interry. 26.—What are the names of the persons possessing the highest rank, and the greatest opulence, in the district subject to your jurisdiction; what number of followers, armed or otherwise, are they supposed to maintain in their service; and do they appear abroad, with such followers armed?

Ans. 26.—The only persons possessing rank in this district, are the Rajahs of Burdwan and Bissenpore: the name of the former, Tanjee Chund, and of the latter, Chyton Sing; but neither of these, maintain any followers in their service, hiring a retinue for the purpose of State, when they appear abroad, either on visits of ceremony or other occasions. The former, is not supposed to possess much wealth, nor do I believe that he has any, exclusive of his zemindary; and the latter, has the title only left; the greater part of the lands which composed his zemindary having been sold for arrears of rent, and the rest, now under attachment, preparatory to the sale.

The other zemindars are of no considerable rank; and many of the most principal, have their concerns managed by an agent, having their own residence in Calcutta, or in that part of the district comprehended in the Hooghly jurisdiction. There are several very considerable merchants, who carry on an extensive trade in salt, tobacco, grain and cloth; such are the following: Takore Doss, Nundee, Gocul Chund Koond, Preym Chund Goovey, Sartuch Syne, with several others; and most of the principal shroffs and banking houses in the country have their agents for conducting their concerns in the district.

Interry. 27.—Are there any persons in the district subject to your authority, supposed to be disaffected to the British Government; and what are their names; and to what means do you resort for superintending their conduct? Have these persons any influence in the district, and to what extent?

Ans. 27.—I know not of any, in the least disaffected to the British Government; and am very certain, there are none, possessing any influence to disturb it.

Interry. 28.—Are you of opinion, that it would contribute to strengthen the attachment of the natives to the British Government in India, where that Government to declare itself to be the sole source of honour within its territories, and to confer titles and other marks of distinction on its native subjects?

Ans. 28.—The natives of Bengal, and of the provinces generally, I believe, are not famed for possessing gratitude, in any eminent degree; but it cannot be supposed that the adoption of the measure suggested

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in this interrogatory, will make them less grateful; and I am of opinion that it will contribute to strengthen their attachment to the British Government, and prove serviceable, as encouraging to acts of good conduct, to ~~upset~~ the mark of distinction proposed to be conferred.

Interry. 29.—What is the state of the roads, bridges, and other public works in the district under your authority, and at whose expense are they kept in repair?

Aus. 29.—In as far as the information required by this interrogatory respects the roads, I have great satisfaction in stating, that the authority given me by His Excellency the most Noble the Governor General in Council, to employ the convicts upon them, has enabled me to put them into a state of repair, in which they were never before known, and that this has been done, without any other expense than that necessarily incurred and paid by Government, for the implements of the work. The three grand and most useful roads leading to Hooghly, Culna, and Cutwa, which may properly be termed the ports of the district, have been completely re-made. A fourth leading to Beerbhoom, is in a considerable state of forwardness; and I propose, in the course of a few days, to commence another to join the military road leading to Midnapore. Besides those mentioned, and which include an extent of more than fifty coss, a variety of others equally useful to the inhabitants, have been made, in the town and its vicinity; and I beg leave, in further answer to this part of the interrogatory, to subjoin the flattering testimony given by the acting third Judge of the Court of Circuit, in a paragraph of his letter to me at the close of the last sessions held at this station; observing, that Mr. Bruce was formerly a resident at it for many years, and consequently, the improvements more visible to him.

“The roads in this district, are peculiarly deserving the attention of Government; and the manner in which you have employed the convicts, have been attended, with the best success.—I need only instance the Cutwa, Culna, and Hooghly roads, independent of others which you had made, to prove to the Nizamut Adawlut, the benefit the public has derived from your judicious application of the labour of the felons.”

Some improvement has also been made, in bridges. The new one, constructed by his lordship's orders across the Banka Nulla, from its extent, and the superior manner in which it has been executed, is really a magnificent work, the admiration of the inhabitants, and of every person who sees it; and its usefulness, I trust is satisfactorily proved in the report which accompanied my letter to Mr. Secretary Dowdeswell, under date the 13th November last, showing that the number of persons who crossed it, in one month amounted to 180,000.

The expense incurred in the construction of the above bridge, amounting to about 20,000 Rupees, with the exception of a small part, has been defrayed, at my recommendation, from the fine and forfeiture levied from the Rajah and his vakeels,—the rest, by Government: and a few others have been built, but these are inconsiderable works, and the expense of them been defrayed, partly by Government, and partly by the voluntary contributions of private individuals. The roads, however, in this district, are still very defective in bridges, many more new ones, being requisite, and the old, requiring repair; and I regret exceedingly that I have not the means of improving and making

them more useful and beneficial to the country; but, without the aid of Government, or a tax being levied for the purpose, the intercourse must continue subject to much difficulty, from this defect in the roads; and it is the more to be regretted, from the district, as I have before observed, being destitute of the convenience and advantage of an inland navigation.

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Interry. 30.—How are the convicts in the district usually employed, and is there any manner of employing them which*

* *Sic orig.*

Ans. 30.—In reply to the preceding interrogatory, I have mentioned the convicts to be employed in the repairs of the public roads through the district, in the town and its vicinity, and I hope it will be admitted, that they cannot be more usefully or beneficially employed; and that the public has already derived considerable advantage, from this application of their labour. The security of the employment also, in as far as apprehension of escapes might have been an objection to it, is proved, from my not having lost a man from the time they have been upon the duty, now two years; and that the labour and exercise have been conducive to their health, is clearly shown, from the few deaths that have occurred among them.

Interry. 31.—What is the state of the jail in your zillah?

Ans. 31.—The jail in this zillah is a very extensive brick building, and with the others of mud, constructed for the accommodation of the increased number of prisoners, very secure, and in very good condition; the former, requiring merely white-washing annually, and the latter, new thatching.

The number of prisoners confined in them is 1,327, of which 115 are dewannee or debtors, who are in a large, spacious house, affording them every accommodation, separate from the building allotted for the convicts; and the others, confined in the foudarry department.

Interry. 32.—What is your opinion of the expediency of granting to zemindars, farmers, and other persons of character in your zillah, commissions empowering them to act as justices of the peace? Do you think that such a measure, will contribute to the suppression of crimes, and to facilitate the apprehension of offenders? By what rules, would you regulate the extent of the jurisdiction of such persons—would you confine it to the estates or farms of the persons—to whom the commissions might be granted, or otherwise?

Ans. 32.—From what I have mentioned, in the course of my replies to the preceding interrogatories, of the zemindars, and of their farmers in this district, it must be seen that the adoption of the measures suggested in this interrogatory, if it is not impracticable, is not advisable in this zillah; and I am persuaded that to vest them with the powers proposed, would not only prove nugatory for the objects intended, but be highly detrimental to the country, and destructive of the peace of the inhabitants. Few of the zemindars and farmers of any respectability, reside on their estates and farms; to exercise it with effect for the purposes, and to allow them to delegate the power, or to vest their agents or under-farmers with it, the worst and most mischievous consequences are to be apprehended from their abuse of it. In other zillahs, the same objections to the adoption of the measure, may not exist, and where it can be adopted, it certainly would materially contribute to the suppression of crimes, and to facilitate the apprehension of offenders; but in any, I should deem it advisable to

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confine the extent of the jurisdictions to the estates or farms of the persons to whom the commissions were granted.

Interry. 33.—Are there any new rules or regulations, which you would recommend to be adopted, as being calculated in your opinion for the suppression of crimes in general?

Ans. 33.—I am not aware that any rules or regulations are necessary for the purpose, but an increased number of tannahs, as suggested in my answer to the 22nd interrogatory, would be useful.

Interry. 34.—What has been the operation of the last regulation, respecting the tax on spirituous liquors, with regard to the vice of drunkenness? Are you of opinion that the establishment of the taxes now levied on spirituous liquors, have rendered the vice of drunkenness more prevalent?

Ans. 34.—I am sorry to say that the regulation has not operated to lessen the vice in any sensible degree; but that it has not had this effect in this district, is much to be ascribed to the great extent of the Police tannah jurisdiction, and to the insufficiency of the establishments to perform the duties required from them by the regulation, in addition to the other duties which they have to perform. Whether from this or whatever other cause, it is certain that both the regulation and the taxes, have proved inadequate to check the vice, and I am doubtful whether it is not more prevalent, than it was before the establishment of those taxes.

Interry. 35.—Do any measures occur to you, the adoption of which would in your opinion, contribute progressively to the improvement of the moral character of the inhabitants of the district?

Ans. 35.—The institution of schools for the instruction of the young rising generation, Mahomedans and Hindoos, with examiners appointed to see that attention is paid to their education, and books printed and distributed at the public expense among the young children attending the schools, would doubtlessly have a good effect upon the character of both. The establishment of some English schools would also, I am of opinion, prove useful, and be attended with good effects, in time; but the education in these, should be gratis; and the progress of the children be inspected, by the Magistrate of the district; and I am persuaded that the most beneficial consequences will result from the late institution at the presidency by the present administration, and that it will be found to contribute more to the improvement of the moral character of the natives, than any thing done for the purpose, by any former administration.

It is also much to be wished that Government could employ the poor in any kind of labour, that their own industry could produce a subsistence, as this would lessen the number of thefts, whose frequency makes them be considered, in a less odious light than they would, if they seldom occurred. And vice being progressive, the institution of some Courts in the interior of the country, for the cognizance of all petty offences against morality and good order, would prove useful for checking its progress.

The establishments I have suggested will doubtless be attended with expense; but where the objects in view are of so much real importance, the expense should not be considered; and surely, something more than protection is due from Government.

Interry. 36.—In your opinion, what has been the effect of the

regulation which declares persons convicted of the crime of perjury, liable to be marked in the forehead?

Ans. 36.—I have not known an instance where the punishment has been inflicted, and therefore cannot speak of its effects.—The persons generally suspected of the crime, are the low and illiterate, and to prove it wilful against them, is difficult; nor is it my opinion that this punishment for the crime can be attended with any good effect.

Interry. 37.—What has been the operation of the punishment of transportation, introduced by the British Government?

Ans. 37.—I am sorry to say that although the most sensibly felt of any, yet has not operated in any perceptible degree, to deter from the commission of the crimes exposing the offenders to it; but from the effect it has, upon the individuals who suffer it, extending to their families and connexions, I can entertain but little doubt that this very desirable object of the punishment will be answered, in the course of time; and I am happy to add that some instances have recently occurred in this zillah, wherein I have experienced it to have a very good effect, by inducing those who have been sentenced to it, with a view to procure its mitigation; to impeach their accomplices, whereby I have been enabled to bring a number of offenders to justice; nor has the benefit been confined to this, for it has bred distrust amongst them, and this, in its consequences, I may fairly hope, will do much towards destroying the gangs.

Interry. 38.—Are you of opinion that the Mahomedan criminal law, with the alterations of that law made by the British Government, is administered with too much lenity, or with too much severity; and what do you suppose to be the consequences produced, by the operation of the spirit in which the criminal law is in your opinion, administered?

Ans. 38.—The punishment of mutilation formerly inflicted, certainly operated with more effect to deter from crimes, than that substituted by the British Government, in lieu of it, has hitherto been found to have done; but I am far from being an advocate for the re-introduction of that cruel punishment, nor is it in my opinion, necessary.

The law, with the alterations made in it, by the British Government, does not appear to me to be administered, either with too much severity, or with too much lenity, but in a proper mean; though I could wish the punishment of transportation to be inflicted more frequently, from a persuasion of its efficacy; and where it cannot take place, I would suggest the removal of offenders from the scene of their depredations, and from their connexions, to the jail of some remote zillah, as likely to be attended with good effects.

Interry. 39.—What is the nature of the general conduct of the Europeans not in the service of the Company, who reside within your jurisdiction?

Ans. 39.—I am happy to have it in my power to say, that it has been such, as to meet with my approbation,—correct, regular, and moral; and it is a justice I owe them to observe, that I have not known an instance of complaint against any of them, since I have been at the station, now three years.

Interry. 40.—What is the general condition of the weavers and other manufacturers in your jurisdiction? Are the existing laws and regulations well calculated for ensuring justice to the weavers and

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manufacturers, in their dealings with the officers of the Company, and with private European merchants; and also for enabling the officers of the company, and the individual European merchants, to obtain from the weavers and manufacturers, the punctual performance of their engagements for the provision of goods?

Ans. 40.—I am really incompetent to speak to the general condition of the weavers and other manufacturers in this zillah, having little or no intercourse with them; but from every information I can obtain from the merchants, both European and Native, I understand it to be good, and I believe it is equal to what it will be found in any other district; and with respect to the laws and regulations, I can only observe, that I have had no complaints, nor am I aware that they are defective, for the purposes mentioned in the interrogatory.

ZILLAH BURDWAN, }
9th March 1802. }

(Signed) E. THOMPSON,
Judge and Magistrate.

To George Dowdeswell, Esq.,

Secretary to the Government.

Sir,

Accompanying, we have the honour to transmit our Replies to the Interrogatories forwarded with your letter of the 29th of October last.

We are, Sir, your most obedient humble servants,

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ZILLAH 24 PERGUNNAHS, }
FOUJDAREY ADWLUT, }
1st July 1802. }

(Signed.) CHAS. F. MARTYN.
(„) W. C. BLAQUIERE.
(„) A. MACKLEW.
(„) E. THOROTON.

Answers to interrogatories received by the Magistrates of the 24 pergunnahs and districts adjacent to Calcutta, from the Secretary to Government, under date the 29th October 1801.

Para. 1st.—The thirteen first interrogatories applying expressly to the administration of the civil law; and the Dewanny Adawlut, with all its records, having been removed to Hooghly previous to our taking charge of the foudarry duties of the 24 pergunnahs and districts adjacent to Calcutta, we are unable to furnish the information required by Government, on the several points noticed therein: we commence therefore, with the 14th interrogatory, as the first in the paper, that does not immediately apply to the Dewanny department.

14th Interrogatory, para. 2.—There are 190 seminaries, in which the Hindoo law, Grammar, and Metaphysics are taught in the districts subject to our jurisdiction. These institutions are maintained, from the produce of certain birmooter or charity lands, and by the voluntary contributions of opulent Hindoos residing in their respective neighbourhoods. The annual expense of these seminaries, is estimated at 19,500 Rupees.

Para. 3.—We find only one Madrissah or seminary in which the Mahomedan law is taught, in the 24 pergunnahs and districts adjacent to Calcutta. It is supported from the produce of certain lackrajee lands, and superintended by a moolavie, named Amsah ul dien.

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15th Interrey. para. 4.—We are sorry that we cannot make any favourable report respecting the moral character of the inhabitants of the districts, subject to our jurisdiction. The lower classes are in general, profligate and depraved. The moral duties are little attended to, by the higher ones. All are litigious in the extreme, and the crime of perjury was never, we believe, more practised amongst all ranks, than at present.

Para. 5.—The system introduced by the British Government for the administration of the law, and for the conduct of the internal administration of the country, does not therefore appear to have improved the moral character of its inhabitants. The mildness and lenity which pervades that system, is not, we think, by any means adapted to the general character of the people, whose vices and crimes can only be controlled, by vigilant superintendence and severe example.

Para. 6.—The depravity of the native character may also, we think, be in great measure attributed, to the total want of attention shown to the maxims and discipline inculcated by the Hindoo religion. These maxims were either made the source of emoluments, or were wholly neglected, under the Mahomedan Governments; and under the British one, they do not appear to have been considered, as a requisite part of the system introduced by that Government, for the administration of the laws, and for the internal regulation of the country.

Para. 7.—Outward forms of religion are the only ones, at present observed; and the use of spirituous liquors, debauchery, and numberless other vices, which formerly met with the severest checks and punishments, are now practised with impunity, amongst all classes.

Para. 8.—Under the ancient Hindoo Government, the conduct of individuals was carefully watched by the peramauks and heads of classes, and when reprehensible, met with severe public censure and excommunication from the class to which the offender belonged, and to which he could not be restored, without the Rajah's permission.

Para. 9.—The persons thus excommunicated, became entire outcasts; no person could associate with them, under pain of excommunication; no washerman or barber could officiate for them, under pain of fine and imprisonment; nor were they allowed to return to society, till they were supposed to have made due atonement for the offences they had committed.

Para. 10.—We are of opinion that the renewal of this system, with some modifications under the control of the Magistrate, would tend to improve very considerably the moral character of the inhabitants throughout the country.

16th Interrey. para. 11.—The inhabitants of the 24 pergunnahs and the adjacent districts, do, we believe, consider their private rights and property as secure from infringement, either by the executive officer of Government, or by the supreme, executive authority itself, under the present constitution of the country, as they could possibly be, under any form of Government whatsoever.

17th Interrey. para. 12.—We have reason to believe that the 24 pergunnahs and adjacent districts subject to our jurisdiction, are in a state of improvement, with respect to population, cultivation, commerce, &c. Our opinion is founded (and we have no doubt but it will be confirmed, by the report of the Collector, and the records of his office) on the quantity of waste ground and jungle that appears to have been brought into cultivation, and the number of ghauts,

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religious temples, and other buildings, that have lately been constructed by the inhabitants.

18th Interry. para. 13.—We are of opinion that the inhabitants of the districts subject to our jurisdiction, are in general satisfied with the British Government, and with the protection and security they enjoy, under its influence.

19th and 20th Interry. para. 14.—The present system of Police is not, in our opinion, well calculated to secure the apprehension of offenders, or to answer the chief and principal object of all Police institutions—that of preventing the commission of crimes, by a constant and vigilant watch over the conduct of such of the inhabitants as, from their general habits and character, may be supposed most likely to engage in them; nor are the Police establishments in the 24 pergunnahs and adjacent districts, adequate, in our opinion, to the duties required of them.

Para. 15.—The increase of these establishments, would in some measure, remedy the evil noticed in the first part of the preceding paragraphs, and enable the darogahs to keep a more effectual watch over the conduct of the inhabitants of their respective jurisdictions, than they can possibly be expected to do, with the present establishment.

Para. 16.—The burkundazes now employed under the darogahs, are neither sufficient in number; or calculated, from their character and occupation, to be useful officers of Police, any further than relates to the seizure of such offenders as may be pointed out to them, and of conducting them, when apprehended, to the Magistrate's Cutcherry. To the more important business of Police, that of preventing the commission of crimes, and tracing out the perpetrators, they are wholly inadequate.

Para. 17.—We would therefore recommend, that instead of increasing the establishment of burkundazes, a certain number of choukeydars be employed under each of the darogahs. The duties of these choukeydars should be, to ascertain the character, connexions, and occupation of the inhabitants of those parts of the district in which they are respectively stationed, and to report the same to the darogah. The tracing out of offenders should be left chiefly to the choukeydars; and the burkundazes, whose numbers are sufficient for the purpose, might be employed in securing and conducting them to the Magistrate's Cutcherry.

Para. 18.—We would also recommend, with a view to secure the immediate attention of the darogahs to the more important business of the Police under their respective jurisdictions, and to stop, what we have reason to believe is at present made the source of very improper emolument; that the authority vested in them by Section 12, Regulation XXII of 1793, of receiving razenamahs, and discharging the parties executing the same, be withdrawn; and that in all cases where the darogah is now authorized to receive razenamahs, he do in future take security for the appearance of the parties before the Magistrate, or, in the event of their refusing, or being unable to give such security, that he forward them forthwith to the Magistrate's Cutcherry. The subject of complaint, in which the darogahs have the power of receiving razenamahs, are in all instances so trifling, and in general so groundless, that were the plaintiff assured, when instituting his charge, that he must substantiate the same before the Magistrate, he would, we conceive, in very few instances proceed; and probably the ends of justice and the

purposes of Police would be more effectually answered, by discouraging, as far as possible, complaints of so frivolous a nature as those which the darogahs are authorized to settle.

21st Interry. para. 19.—The records of our Office do not enable us to report, with any degree of accuracy, the number of crimes committed annually in the 24 pergunnahs and adjacent districts, from the year 1793 to the period of our taking charge. We have reason to believe that the Police darogahs were by no means regular in reporting the crimes committed within their respective jurisdictions, and that numbers were perpetrated, which never came to the knowledge of the Magistrate. We are happy, however, in observing, that capital crimes of all descriptions, and that of dacoity in particular, have decreased considerably during the last two years, in the districts under our charge.

Para. 20.—The following are the causes to which the frequent commission of crimes in general, and that of dacoity in particular, may we think be, in great measure attributed.

First: The removal of all responsibility in matters of Police, from the zemindars.

Second: The want of power in the Magistrates to try all criminal cases, and to punish all offenders convicted of crimes, that are not of a capital nature.

Third: The delay attending the administration of criminal justice, and the length of time that elapses, before criminal prosecutions are brought to a conclusion.

Fourth: The want of a house of correction for the commitment of vagabonds and idle and disorderly persons of all descriptions, the good effects of which, are very evident in the town of Calcutta.

Fifth: The want of additional regulations to prevent the sale and purchase of stolen property.

Sixth: The inadequate punishment inflicted on offenders, when convicted of the crimes laid to their charge.

Seventh: The difficulty with which prosecutors and witnesses can be prevailed upon to come forward.

22nd Interry. para. 21.—The crime of dacoity appears to have been more frequent than any other in the 24 pergunnahs and adjacent districts, since the year 1793. Its prevalence may we think be attributed, in addition to the causes set forth in our reply to the 19th and 20th interrogatories, to the number (if we may be allowed the expression) of hereditary dacoits, by whom, when we took charge of our office, we found these districts infested. Dacoity was their profession, the one which their ancestors had probably for generations followed, and which profligacy, united with indolence, prevented them from relinquishing.

23rd Interry. para. 22.—Arms are not in general kept by the inhabitants of the district subject to our jurisdiction; birjebaussies, armed with tulwars, are however retained, though not in any great number, by some of the zemindars and talookdars residing within our jurisdiction, for the purpose of guarding their property against the depredations of dacoits, and in some instances, we believe, to assist in collecting their rents, and to overawe the adjoining zemindars, with whom they are frequently at variance. They are also occasionally used as hircarrahs, to run before their master's palanquins in Calcutta, as well as in the mofussil.

Para. 23.—The number of attendants of this description, ought

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we think to be limited, at the discretion of the Magistrate. Their names should be registered at the Cutcherry, and the zemindars, talookdars and others should be obliged to give notice to the darogah, or at the Magistrate's Cutcherry, whenever they change or discharge any of their armed attendants.

24th Interry. para. 24.—There are no brick or mud forts belonging to individuals in the districts subject to our jurisdiction, but such as are extremely old and entirely in ruins; so much so, as to render it impossible for us to give any accurate account respecting them.

25th Interry. para. 25.—We reckon the Hindoo inhabitants of the 24 pergunnahs, and the adjacent districts subject to our jurisdiction, to be in the proportion of 12 to 4 to the Mahomedan; and the number of inhabitants of all descriptions, taken on the actual enumeration of the talooks in the 24 pergunnahs, may be estimated at one million six hundred and twenty-five thousand. To these, if we add the inhabitants of Calcutta, estimated at six hundred thousand, the population of the 24 pergunnahs, the townd of Calcutta, and the adjacent districts within twenty miles, will amount to two millions two hundred and twenty-five thousand.

26th Interry. para. 26.—The Nawab Dilawur Jung, and Rajah Cullian Sing, are the only persons of real rank residing in the districts subject to our jurisdiction.

Para. 27.—The number of their followers, armed and otherwise, are as follows:—

The Nawab Dilawur Jung	...	...	...	...	32
Rajah Cullian Sing	...	...	...	...	136

Para. 28.—Both these persons appear abroad, with a considerable number of their armed attendants.

Para. 29.—None of the zemindars in the 24 pergunnahs and districts adjacent to Calcutta, possess any real rank; and few of them, are opulent.

Para. 30.—The number of their armed attendants seldom exceeds four or five, one or two of whom, are generally employed to run with their master's palanquins.

27th Interry. para. 31.—We have reason to believe that the inhabitants of the district, subject to our jurisdiction, are well affected towards the British Government; and we in consequence, have not thought it requisite to adopt any extraordinary measures for superintending their conduct.

28th Interry. para. 32.—We are of opinion that the conferring of titles and other marks of distinction by the British Government in India, would tend considerably to increase the attachment of its native subjects.

29th Interry. para. 33.—There are 124 roads in the 24 pergunnahs and districts adjacent to Calcutta. The principal ones, are repaired at the expense of Government, and in the dry season, are kept in tolerable good order. During the rains, however, with the exception of the Barrackpore, Balligaut and Allspore roads, they are in many parts, almost impassable. The inferior roads are repaired, by the zemindars and other inhabitants.

Para. 34.—Most of the bridges are greatly out of repair; and a number of new ones, are requisite. The bunds also appear to require considerable repairs.

30th Interry. para. 35.—A number of the convicts at this station, are employed in repairing some of the public roads in the vicinity of Calcutta, in digging a tank near the jail at Rüssapuglah, and in making bricks for the roads.

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Para. 36.—The number of guards requisite to superintend and watch the convicts thus employed, prevents our keeping so many of them to work, as we could wish, and as the preservation of their health seems to require.

Para. 37.—The construction of a house of correction in the vicinity of the jail, where all the convicts who are capable of work, might be kept to constant labour, with a very small addition to the present establishment of guards, would remedy the evil noticed in the preceding paragraph, and appears to us to be a preferable mode of employing them.

31st Interry. para. 38.—In reply to this interrogatory, we beg leave to submit the following extract from the Judge of Circuit's letter to the Magistrate, under date the 9th March 1802.—“Your jail is in excellent order, and your prisoners, well employed, are in good health.”

32nd Interry. para. 39.—From the general character of the zemindars, farmers, and other inhabitants of these districts, we do not think that it would be advisable to vest any of them, with the powers of justices of the peace; on the contrary, we are of opinion that such a measure, so far from being in any way beneficial to the Police of the district, would be a source of great oppression to the lower class of the inhabitants, and of innumerable complaints to the Magistrate.

33rd Interry. para. 40.—We submit, with deference to the consideration of Government, the following rules and regulations, as calculated in our opinion, to amend the present system of Police, and to check the commission of crimes in general.

Para. 41.—First, to hold the zemindars in some degree, responsible for the conduct of persons in their employ, and others residing on their respective estates.

Para. 42.—At present, we have reason to believe, though it is difficult to establish proof against them, that the zemindars not only in many instances, encourage and harbour dacoits, but frequently partake of the property plundered by them.

Para. 43.—The choukeydars and pykes employed by them, are concerned in almost every dacoity committed in the districts subject to our jurisdiction; and we have no doubt, were the zemindars held in some degree responsible, for the conduct of their choukeydars, and for that of others residing under their protection, that robberies and thefts would be much less frequent than at present.

Para. 44.—With this view, therefore, we beg leave to recommend, that the zemindars be called upon to enter into muhilkas, and forfeit a certain sum of money in every instance where it shall be proved that they have entertained any person of notorious bad character in their service, or allowed any such to reside on their respective estates.

Para. 45.—Second, to authorize the Magistrates, assisted by law officers, to try all criminal causes, and to punish all offenders convicted of crimes, that are not of a capital nature.

Para. 46.—To ensure the speedy administration of justice, and to render the Magistrates more efficient in their respective jurisdictions, it appears to us particularly advisable, that they should have the

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power of trying offences of all descriptions, and inflicting punishment, subject, in capital cases only, or when the criminals are sentenced to be transported, to the confirmation of the Nizamut Adawlut.

Para. 47.—The trouble, loss, of time and expense that attends a criminal prosecution on the present system, is, in our opinion, a serious evil; and not only induces many who have been robbed, to put up with the loss they sustain, rather than apply to the Police officers for re-redress, but prevents numbers from coming forward with informations, that would be highly beneficial to the community, and which we have no doubt would in numberless instances be preferred, were the administration of justice more prompt and speedy, than at present.

Para. 48.—We have now had charge of the foudarry duties of the 24 pergunnahs and adjacent districts for upwards of two years; and during that period, only three jail deliveries have taken place. The consequence of this delay has been, that numbers of criminals of the most daring description, against whom, when committed for trial, there was the most full and complete evidence, have escaped, and been again let loose on society; owing to the death or illness of some of the principal witnesses, to their being kept collusively out of the way at the trial, or not being correct in their evidence before the Court of Circuit, as when the case was fresh in their memory before the Magistrate.

Para. 49.—The depredations of dacoits within this jurisdiction have been, during the last two years, in general confined to houses of the lower classes of natives, from whence they could expect little or no opposition; and the value of the property stolen, has in few instances, exceeded 30 or 40 Rupees. A man therefore, who has been robbed of property to that amount, and who resides probably at the distance of 20 or 30 miles from the Magistrate's Cutcherry, must in the first instance, after making his application to the Police darogah, attend with his witness before the magistrate: further evidence may be requisite, and it is probably twelve or fourteen days, before the investigation can be brought to a conclusion. The Magistrate then, with the fullest conviction of the guilt of the prisoners, commit them for trial before the Court of Circuit; and at the expiration of six, or as it may be two or three months, the prosecutor and his witnesses must again attend, and are probably again detained for some weeks, before the trial comes on. After this long attendance, loss of time, and, notwithstanding the allowance made to poor and indigent witnesses, some expense to themselves, they have too often the mortification to see the prisoner, whose guilt was fully established before the Magistrate, escape with impunity.

Para. 50.—The prosecutor is also in many instances, more indifferent to the event of the trial, when it comes forward, than he was, at the time of his appearance before the Magistrate; threats have probably been conveyed, in a circuitous mode, both to himself and his witnesses, and they in consequence think it more politic, on their appearance before the Court of Circuit, to soften, than to urge what they have stated before the Magistrate. Persons who have families and property, deem it extremely rash and dangerous to prosecute, or appear as witnesses against men of such desperate character, as the dacoits of this country. Indeed, it is with the utmost difficulty that they can be prevailed upon, to come forward, even in cases where they have received personal injury, and when they have not to speak to the persons of the prisoners, but merely to identify the property found in their possession.

Para. 51.—The evils which we have here noticed would, we conceive, be in a great measure, done away, the prosecutors and witnesses be induced to come forward, with more alacrity, the ends of justice be more effectually answered, and a considerable saving arise to Government, if the Magistrates were nominated Judges in the foudarry, as well as in the Dewanny department.

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Para. 52.—To enable the Judges thus nominated, to act with energy and effect, they should, we conceive, be invested with the same powers, as are now exercised by the Courts of Circuits. They should be assisted by law officers, and a monthly statement of their proceedings should be transmitted to the Nizamut Adawlut.

Para. 53.—If so material an alteration as the one which we have now ventured to suggest in the judicial system, should not be deemed expedient or advisable, we submit, with deference to the consideration of Government, the necessity of increasing the powers which the Magistrates are at present allowed to exercise, and of authorizing them, in addition to the corporal punishment which they are now allowed to inflict, to imprison offenders, according to the circumstances of the case, for a period not exceeding one year.

Para. 54.—We further beg leave to submit to the consideration of Government, the expediency of placing the subordinate officers of Police entirely under the control of the Magistrate; at present the Police darogahs, aware that they cannot be dismissed from office without a representation to Government, consider themselves in some degree independent of their immediate superior, and many instances must occur where, though the Magistrate has not what he conceives to be a charge of sufficient magnitude to prefer to Government, he still finds the darogah wholly incompetent to the duties committed to his charge. We beg leave, therefore, to recommend, that clause 6, Regulation II, of 1793, be rescinded; and that the removal of the Police darogahs be left to the discretion of the Magistrate.

Para. 55.—The reward of ten Rupees for the apprehension of every dacoit, authorized by Section 18, Regulation XXII, of 1793, does not appear to us a sufficient recompense for the hazard that must be run, and the expence that must frequently be incurred, in tracing out, apprehending, and prosecuting to conviction, offenders of so daring and dangerous a description.

Para. 56.—We would therefore recommend, that instead of the reward authorized by the section above noticed, the Magistrates be allowed, in all instances where any notorious robber or thief shall be apprehended and prosecuted to conviction, to confer a reward not exceeding one hundred Rupee; that they be also authorized to confer rewards for the apprehension of offenders of an inferior description, suited to the circumstances of the case, and to the hazard that may have been run in apprehending them.

Para. 57.—Third. To establish certain regulations for preventing the sale and purchase of stolen property.

Para. 58.—The facility with which stolen articles of all descriptions are at present disposed of, encourages robbery and theft, and renders detection extremely difficult.

Para. 59.—Itinerant purchasers of gold and silver ornaments, and brass and copper utensils, which generally form the greater part of the booty in a dacoity, are allowed to perambulate every district, and to purchase every article offered for sale at half its value, without ask-

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ing a single question, and without giving any notice whatsoever to the Police officers.

Para. 60.—These purchasers are in general in the employ of principal monied men at the metropolis or the foreign settlements, and brass-beaters, who have considerable manufactories at Cutwa and other places.

Para. 61.—The gold and silver articles are either melted on the spot, or sent for that purpose to Calcutta, where the metal is refined, brought to the Government standard, and sold to the Mint.

Para. 62.—We have reason to believe, that several natives, apparently of great respectability, both in the Mofussil and in Calcutta, have made considerable sums of money by this nefarious traffic.

Para. 63.—Brass and copper utensils are purchased, in the same manner, taken to the manufactories, and melted down.

Para. 64.—Besides the itinerant purchasers, numbers of Sonars and brass-beaters are established, in most parts of the different districts. These Sonars and brass-beaters purchase indiscriminately, from all descriptions of persons, whatsoever articles they offer for sale, and melt them down, or deface them, in such a manner as to render it impossible for the owners, to recognise their property.

Para. 65.—We are of opinion that itinerant dealers should be strictly prohibited, from going about the country; that established Sonars and brass-beaters should be put, under certain restrictions, and that all persons purchasing for less than their real value, any articles that may afterwards prove to have been stolen, shall be prosecuted, not merely as receivers of stolen goods, but, as accessaries to the robbery or theft, and punished accordingly.

Para. 66.—Brass and copper utensils should be marked with the initials of the proprietor's name, or the name at full length, together with that of the village in which they reside.

Para. 67.—This might be easily done, at the time of purchase by the brass-beaters, who should be subject to penalty, if they sell any utensils without marking them with the initials or name of the purchaser.

Para. 68.—The established Sonars and brass-beaters should be registered, and caused to make an entry of all articles brought to them to work up or melt down, with the head man of the village in which they reside, who should forward the same every week to the Magistrate.

Para. 69.—Persons in the habit of lending money on pledges, should also be obliged to make an entry of them with the principal man of the village.

Para. 70.—Fourth. To punish the commission of crimes in general, and those of dacoity, and perjury in particular, with more severity.

Para. 71.—The punishment by mutilation, has been humanely abolished by the British Government, and that of imprisonment or transportation substituted in its place:—the former, unless attended with extreme hard labour, is considered by the natives of this country as little or no punishment; the latter, is however dreaded, and would still be more so, were it passed for a longer period, and more frequently than at present.—It seems also expedient that the convicts ordered for transportation should be embarked immediately, or as soon as possible after the confirmation of the sentence, for the place of their destination.

Para. 72.—At present, they are allowed to remain for years in the jail of the 24 pergunnahs, and some instances have occurred, where the periods for which they were transported have expired, during their confinement in the jail.

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Para. 73.—The sentences passed at the jail deliveries, which have taken place in these districts, since they were entrusted to our charge, have seldom, even in instances of dacoity, exceeded seven years, and very few, considering the numbers tried, have been recommended for transportation.—In several instances, where the facts have been so fully established before the Magistrates, as to make them conclude that the punishment could not be less than that of transportation for life, so different have those facts appeared before the Court of Circuit, or in so different a light has the Court considered them, that the offenders have seldom been sentenced to more than five or six years' imprisonment.

Para. 74.—Punishments so inadequate to the crime of which the offenders are convicted, must, we conceive, and indeed it has in several instances come under our observation, considerably lessen that degree of awe with which persons brought before the Courts of Circuit ought to look up to their decisions. Several notorious dacoits now in the jail at Russabpuglah, under sentences of four and seven years' imprisonment, have ridiculed their punishment, and told the prosecutors to beware when they should be released.

Para. 75.—Convinced that unless some severe examples are made, no effectual check can be given to the commission of dacoities, we submit, with deference to the consideration of Government, the expediency of sentencing to death the perpetrators of every dacoity in which murder, wounding, or any cruel treatment whatsoever shall have been inflicted on the persons whose houses, may have been attacked, or others; and that in all instances when dacoity shall not have been attended with any of these circumstances, the perpetrators be transported for life.

Para. 76.—The crime of perjury, with exception to the town of Calcutta, appears to have risen to an alarming height throughout the Company's territories, and to call most loudly for a much severer degree of punishment, than the existing Regulations direct.

Para. 77.—In addition therefore to the corporal punishment, public exposure and godena inscription, prescribed by Regulation XVII of 1797, we beg leave to recommend, that all offenders convicted of the crime of perjury, be transported for a period of not less than seven years.

Para. 78.—Since the arrival of the Judges, now presiding in the Supreme Court of Judicature, the crime of perjury, which was formerly as prevalent at the Presidency as it now is in the mofussil, has by the deservedly severe sentences passed by the Court on all offenders of this description, been almost effectually checked; and scarce an instance of perjury appears for some time past to have, occurred in the Supreme Court.

34th Interry. para. 79.—The operation of the last regulation respecting the tax on spirituous liquors, has, we think, been beneficial, in the districts subject to our jurisdiction. We have reason to believe that the vice of drunkenness is not so prevalent, as formerly; and we are of opinion that it would be less so, if the tax were levied in its fullest extent, throughout the 24 pergunnahs and districts adjacent to Calcutta.

Answers of
the Magis-
trates of the
24 Pergun-
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35th Interrogatory. para. 80.—We are not at present aware of any measures, beyond those which we have already suggested, that would particularly conduce towards the improvement of the moral character of the inhabitants of our jurisdiction.

36th Interrogatory. para. 81.—We are unable to speak as to the effect of the Regulation which declares persons convicted of the crime of perjury, liable to be marked on the forehead; no instances having yet come under our observation, in which the mark has been inscribed.

37th Interrogatory. para. 82.—We are of opinion that the punishment of transportation has been attended with good effect, and that it would still be more beneficial to the Police of the country, if the sentence was passed more frequently, and the convicts embarked immediately, or as soon as possible after its confirmation, for the place of their destination.

38th Interrogatory. para. 83.—We have stated our opinion on the subjects noticed in this Interrogatory, in the 5th, 71st, and 73rd preceding paragraphs.

39th Interrogatory. para. 84.—The general conduct of the Europeans not in the service of the Company, who reside within our jurisdiction, is correct; and very few instances have occurred, of any complaint whatsoever having been preferred against them.

40th Interrogatory. para. 85.—We believe the weavers and other manufacturers in our jurisdiction, to be well satisfied with their condition; and that the existing laws and regulations are well calculated, both for ensuring justice to them, and for obtaining the punctual performance of their engagements with the officers of the Company, and the individual European merchants.

ZILLAH, 24 PERGUNNAHS, &c.	(Signed) C. F. MARTYN,	} Magis- trates.
FOUDDAREY ADAWLUT,	(„) W. C. BLAQUIERE,	
1st July 1802.	(„) A. MACKLEW,	
	(„) E. THOROTON.	

APPENDIX, No. 11.

REPORTS OF JUDGES OF CIRCUIT, ON TERMINATION OF THEIR SESSIONS.

To James Stuart, Esq.,

Register to the Nizamut Adawlut, Fort William.

Sir,

N^o. — Cal-
cutta Court of
Circuit, 2nd
Session 1802.

I beg leave to report, that in conformity to the orders of Government, I have proceeded to the several stations in the Calcutta division, and held the sessions at each station, except the last, that of Zillah 24 pergunnahs: which duty Mr. Ramus has, with the sanction of Government, undertaken to perform himself.

2. The Judge of Circuit is required, by the Regulations, to transmit to the Nizamut Adawlut, a report respecting the jails; the treatment or employment of the prisoners; the effect of the administration of the present system of laws; and such other matters as may appear

to him deserving of notice. Accordingly, I now proceed to submit to the Court such observations as occur to me on those subjects.

3. The greatest part of the trials which have come before me were for robbery; and, as far as I have had an opportunity of looking into the records of former years, this appears to have been always the case.

4. The whole number of persons tried at the six stations, where I have held the sessions, is about 1,000; the number convicted, and sentenced to different punishments, is 446.

5. On considering the number tried, and the number convicted, during the present Circuit, when compared with the number tried, and convicted, of former Circuits, I do not perceive any material difference. They are rather diminished; but not so much so, in my opinion, as to warrant any decisive conclusion in favour of the present system of Police, or administration of justice. On this subject I shall, in a subsequent part of this report, trouble the Court with a few remarks.

6. At Burdwan, Nuddea, and Jessore, substantial jails have been erected by Government, on the same plan, and appear to be well calculated for the purpose. But, from the progressive increase of the number of convicts at all those zillahs, I conceive it will not be possible long to accommodate them.

7. Indeed these three jails would have been full before this time, had not some of the convicts been removed from Nuddea and Jessore, to Midnapore; and at Burdwan it has been usual to keep many hundreds constantly by the roads, where they sleep in tents or huts, provided for the purpose. This plan seems to succeed, and I see no objection to it.

8. The port at Midnapore forms a very spacious and excellent jail, but it requires some repairs; at present, half of it, is appropriated to military purposes; and it is divided in the centre by a wall. The whole would contain about two thousand prisoners, without inconvenience.

9. The jail of Hooghly was, formerly, the private dwelling-house of a native. The situation is not good; but, on the whole, I think the building answers the purpose tolerably well.

10. The jail at Beerbhoom is bad, being constructed of mud and straw, and situated on the worst spot that could well be chosen: at no station probably is a new jail so much wanted as at Beerbhoom.

11. It may be inconvenient to Government to build a new jail at present; but the two grand objects of security from fire, and from escape, may be accomplished at a very small expense, without any other building than a pukka wall of four sides, and slight choppers erected in the inside, for the accommodation of the prisoners.

12. I would propose, that a good spot be fixed upon by the Magistrate, and a substantial wall erected, ten or twelve feet high, such as will bear beams or arches, in case it should hereafter be determined to have a complete pukka jail.

13. I think that, at all events, a square wall of two or three hundred feet each side, with arches, and Syrian roofs in the inside, would answer every purpose of a jail, in this country. I do not clearly see the necessity of large apartments and cells, in the style of a European jail, such as have been erected, at a great expense to Government, in many parts of the country.

14. The matter, however, has, doubtless, been considered long

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ago; and the opinions of professional men must have been taken, previously to the adoption of the plan on which Government thought proper to build so many expensive jails.

15. Nevertheless, it is my duty at present to offer such observations as occur to me on the subject; and I submit the above suggestion for such consideration as the Court may think it deserves.

16. The convicts are employed, more or less, at every station of this division which I have visited; but I doubt whether their work is every where of much public utility, and whether it is laborious, as it ought to be.

17. The convicts are fed, clothed and accommodated, I think, better than the common labouring class of people, and their situation ensures them constant subsistence, even in a year of scarcity; but they do not, generally speaking, work so hard as coolies.

18. I beg leave to suggest, that at each zillah, some officer be entrusted with the superintendence of the labouring convicts; that such officer be held responsible for their being regularly employed in any particular species of public work to be recommended by the Magistrate, and that monthly reports be made of the progress of the work.

19. I conceive the Judges of Circuit might, without impropriety, be empowered to banish convicts, from one zillah to another. This might prove of service, both as public benefit, in directing their labour to objects of the greatest utility, and likewise as holding out a new punishment, heavier than simple imprisonment, and lighter than transportation beyond sea.

20. I take the liberty here to offer my opinion, that Section 5 of Regulation 2nd, 1799, rendering such convicts as escape, and are retaken, liable to transportation, beyond sea, is a law which sometimes operates with great severity; particularly if, as I understand, no measures are taken by Government to enable the convicts to return to Bengal, at the expiration of the term of their sentences; although it must be well known, that hardly any native possesses the means of procuring a passage for himself.

21. It is a duty lately imposed on the Judge of Circuit to report upon the state of the embankments. I beg leave to mention, that I had no opportunity of personally inspecting them, and that all the information I am able to furnish respecting their condition, is the result of enquiries made by me, of the Collectors and other persons, in the several districts which I have visited in the course of the Circuit.

22. The bunds of zillah, and particularly those of Mundulgaunt, received much damage last year, owing to an extraordinary inundation; a regular investigation was made into the cause of their failure; at present I learn that such measures have been taken to repair all the bunds of Burdwan which require it, as will afford the best prospect of their preservation in future.

23. It is intended, I believe, to abandon several of the Mundulgaunt bunds, and never to repair them again. I conclude that such a measure has not been hastily resolved upon. I have not myself sufficient knowledge of the country, to form an opinion on the subject.

24. Of the Nuddea bunds, I learnt that they suffered very little injury last rains, and that the zemindars, by whom they are kept in repair, in consideration of a deduction allowed them in their jumma, have been directed to commence the repairs. I think it unnecessary to

make any further remark, than, that to the best of my judgment, there is no danger of their being neglected.

25. The bunds of Midnapore, immediately under the superintendence of the Collector of that zillah, were very well secured from damage, during the last rainy season; and if the measures lately recommended by the Collector be approved, and carried into execution, I have no doubt the state of the bunds, will be perfectly substantial next year. The Collector of Midnapore has directed his attention to the subject of the poolbundy, and in a very ample report to the Board of Revenue, has described certain abuses and oppressions, consisting chiefly of pressing ryots to work in the pools, which call aloud for a remedy.

26. The bunds in the vicinity of Tumlook were last year put in a state of substantial repair, and suffered no material damage from inundation; but towards the end of the rains, a considerable extent of band near the Roopnarain river was washed away, with the bank on which it stood, by the violence of the freshes from the hills. By the immediate construction of a new bund further inland, the greater part of pergunnah Tumlook was saved from destruction, with the loss of only a large tract of land to the zemindar, and a few houses of the ryots.

27. The repairs of the bunds necessary for the protection of the country near Tumlook, against inundation in the ensuing rains, are now going on, under the superintendence of the salt agent, and promise to be fully adequate to the purpose. But it is proper to mention, that if the customary bunds in the adjoining pergunnahs of Mina and Cossijura be discontinued (and it is reported their relinquishment, is in agitation) it is the opinion of the salt agent of Tumlook, that a large portion of the lands in that division, and those the most productive in salt, will be greatly endangered.

23. The bunds of Zillah Jessore sustained less injury last year, than for many years preceding. The Acting Collector has lately, personally inspected, several of them; and I understood from him, that the expense of the repairs for the next year will be less by about one-third, than the amount usually laid out.

29. I know not whether it would be practicable, in some parts of the country, to employ convicts in the bunds, with advantage. Whenever a quantity of simple work, consisting chiefly of digging earth, is performed, and a considerable number of workmen is required on a small extent of ground, the plan might perhaps answer.

30. It being expected on this occasion, that I should submit to the Nizamut Adawlut, what occurs to me on the subject of the Police, and the administration of criminal justice, I shall endeavour to state my sentiments on those subjects; premising only, the local experience and information I possess, being by no means extensive, I shall possibly, in the little of novelty I have to offer, be very liable to fall into error.

31. I shall confine my remarks chiefly to the subject of dacoity, because I do not recollect that any other crime of magnitude, affecting the persons and property of the community (except perhaps perjury) has attained a very alarming height in this division, or appears to require from me any observations; because any effectual measures taken to suppress dacoity, would at the same time contribute, to put an end to all other breaches of the peace, and because dacoity is in itself, in my opinion, the greatest evil existing in the country.

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The crime of dacoity, or robbery in gangs, consisting of from ten or fifty, sometimes above a hundred, prevails throughout this division, and I imagine throughout Bengal, to an enormous extent.

33. The crime of dacoity has, I believe, increased greatly since the British administration of justice, and I know not that it has yet diminished.

34. In a year of plenty, like the present, when few are in want of food or employment, dacoity will certainly prevail less, than in a year of scarcity. But generally speaking, taking one year with another, I doubt much whether dacoity is less frequent than heretofore.

35. In spite of the great difficulty of proof, numbers are convicted at every session, and still greater number detained in custody as suspicious characters, till they give security for their good behaviour.

36. The numbers of convicts confined at the six stations of this division, under sentence of imprisonment (independent of zillah, 24 pergunnahs) is about 4,000; of them, probably nine-tenths are dacoits: besides these, some hundreds have of late years been transported. The growing expense of the maintenance of such numbers of convicts, will probably soon excite the attention of Government.

37. The number of persons convicted of dacoity, however great it may appear, is certainly small, in proportion to those who are guilty of the crime. This will be evident, if we consider the number who escape on trial, for want of satisfactory evidence, and the few brought to trial, in each case, in proportion to the numbers which it appears belonged to the gang.

38. Moreover, many robberies are committed that are never heard of by the Judge of Circuit; some perhaps, that never reached the ears of the zillah Magistrate.

39. At Midnapore I find, by the reports of the Police darogahs, that in the year 1802, a period of peace and tranquillity, they sent intelligence of no less than ninety-three robberies, most of them, as usual, committed by large gangs: with respect of fifty-one of these ninety-three robberies or dacoities, nothing more was heard of them, than that they happened; not a man was taken:—of the remaining forty-two, a very few, frequently only one or two in each gang, were taken, and one hundred and thirty-eight, have been convicted.

40. It must not be supposed that dacoity prevails in the district of Midnapore to a greater extent, than in other districts of this division; on the contrary, I think there is less, except perhaps in Beerbhoom. In Burdwan, there is certainly three or four times as much. The Midnapore reports I mention, only, because they were made under my own eye, and I am satisfied of their accuracy.

41. Moreover, they agree with my own observation at Jessore, and other places. If it is suspected that the reports are incorrect, or if they are admitted to be correct, and the prevalence of dacoity is denied to be so general in other zillahs, as I would suggest, inquiries may be made, and further proof, I conceive, furnished without difficulty.

42. It is unnecessary to describe the shocking cruelty and ferocity of dacoits, or the terror they inspire, among the most valuable classes of the community. I will just mention, that it is the usage of the country for those who have amassed a small sum of money, to conceal or keep it, in their houses; and that the case of a man robbed of all he possessed, the earnings of laborious industry for many years, is, to the best of my belief, not uncommon.

43. The Nizamut Adawlut know very well the nature of dacoity, and must be aware of the misery of the individuals, whose persons and property are attacked by them. This the Court know, since the worst cases are submitted to their revision. But I am not sure that they have an adequate idea of the extent, to which dacoity prevails.

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44. At all events, what I have already said is, I imagine, sufficient for my present purpose; that is, susceptible of a remedy. It will be proper to consider, shortly, the causes of the frequency of the crime of robbery.

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49. The causes generally assigned, are, the want of co-operation in guards and heads of villages; the too great extent of darogahs jurisdictions; the too small numbers of Police officers; dishonesty of chokedars; dread of the vengeance of dacoits; cowardice in not resisting dacoits; facility of disposing of goods robbed; the general fear among the people, of killing dacoits; the low pay given to darogahs; the great ease with which burglary is committed; the repugnance in Hindoos to take the oath, and thereby contribute to the conviction of delinquents.

50. Besides these causes, which appear to me sufficiently to account for the fact, there is a general complaint that the laws are too lenient; hence, the most common and obvious remedy is, increasing the severity of punishment.

51. If the crime of dacoity increases, it is proposed to condemn all dacoits to transportation, which it is known the natives dread, and very justly, as the heaviest penalty next to death; and if dacoity should still prevail, it will perhaps be thought proper, to punish capitally all such as may be convicted of the crime.

52. I am by no means sure of the necessity or propriety of such remedies. Before I can form a judgment of their efficacy, I must be certain that the punishment reaches the offenders; at present, the punishment does not reach them; they elude conviction; they elude apprehension. We have no right, therefore, to say that the punishments awarded by the present laws, are too light. We cannot say that men become dacoits because the punishments are too lenient; they become so, because their chance of escaping altogether, is so good.

53. A robber, even in Bengal, is I presume a man of courage and enterprize, who, though he roughly estimates the risk he is to run, by continuing his depredations on the public, is rather apt to under-rate that risk, small as it is, in reality.

54. Each individual, in a gang of fifty dacoits, perhaps calculates the chance of his being brought to justice, and imprisoned for seven or eight years, as ten to one in his favour. If by an efficient Police, we could bring the chance to ten to one against his escaping, and leave the punishment the same, he would, I apprehend, be more effectually deterred from committing robberies, than by leaving the chance the same, and applying a capital punishment, in case of conviction.

55. It is, by enquiring how many dacoits are convicted, and how many escape, that we may be enabled to ascertain, in some degree, to what proportion of them, the increasing the rigour of the punishment can be applicable.

56. It is true that multitudes have been already transported, but a much greater multitude has escaped; and if the offence is as common, or nearly so, as before the increased penalty, then, we have only obtained one more example to illustrate, what was well known before, that

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heavy punishments, unless certain and expeditious, produce little effect in deterring from the commission of crimes.

57. The punishments at present inflicted, or intended to be inflicted on dacoits, are sufficiently rigorous; when murder is perpetrated, the whole gang is liable to the penalty of death. When great violence or cruelty is exercised by dacoits, and clearly proved, transportation ought to be, and I believe is, almost invariably recommended; and transportation is a most dreadful punishment to the natives: moreover, the sentence operates, if I am not misinformed, in all cases during life.

58. To punish burglary in general with death or with transportation, would, in my opinion, be unnecessarily severe. Simple burglary is, in this country, very easily committed; the temptation to commit it, is great. The crime called *nunkub zunnée*, or making holes in the wall, and taking goods out of the house, would, in England, be held to be a burglary; but the evil or loss suffered, and the danger or alarm incurred, by the person whose house is robbed in this manner, are in few instances, very serious. To punish such a crime capitally, would surely be inflicting a penalty, entirely disproportioned to the offence.

59. In Benares it is said that the crime of robbery is, comparatively speaking, uncommon; and if so, how happens it that the same laws are sufficiently rigorous for the inhabitants of Benares, which are not, for those of Bengal? There is nothing, I presume, in the character of the inhabitants of the Upper Provinces, which can lead us to infer that they are more easily deterred from violence, than the mild and timorous Bengaliés.

60. On the whole, I should be sorry to see the penal laws altered. It may be thought that they are, as at present, administered, in some degree arbitrary and uncertain; and they may be so; but I think them not the worse for that, nor do the well informed natives. I am sure, if we appoint specific punishments for every crime, we should feel the inconvenience of it.

61. I admit, as a true and wholesome general maxim, that no distinctions should be made, but that all should know they have a certain punishment to expect, if convicted of a specific crime. Yet in this country, it will be found that the injury suffered is frequently very different, from the commission of crimes of the same denomination; and that it is hardly possible for us, accurately to define particular crimes.

62. I see not why we should despair of preventing crimes by any other method, than that of holding out the fear of punishment.

63. I think that by classing and numbering the villages and the inhabitants; rendering the *tannahs* more compact; sub-dividing them, and nominating *sirdars*, over each division; something might be gained. The object should be, to obtain the co-operation of the people. The ignorance of the Police officers respecting the persons and character of individuals residing within the limits of their jurisdiction, is notorious and inevitable.

64. The *zemindars*, *pykes*, and village *chokedars*, can hardly be deemed public servants; they are ill paid; and their pay, does not depend on Government or its officers. They occasionally attend the *tannah*, and give information of a robbery committed by some other *chokedars*, their rivals; but as to any effectual resistance to dacoits, or any previous steps taken to prevent their depredations, little can be expected from this description of persons.

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65. It is to the darogah then, and ten or a dozen subordinate officers, each in all respects inferior to a parish constable in England, that we commit the care of preserving the peace of a district 2 or 300 square miles in extent, and often containing 100,000 inhabitants.

66. The darogah is generally unfit, possessing no spirit, vigour, or address; he is a stranger too, not interested, or possessing property in the district. He is often negligent and corrupt, sometimes; little respected, being ill paid, and unable to maintain any dignity of character; and his only care is, to make a shew of vigilance and activity, lest he should create displeasure in the Magistrate.

67. It should be the study of Government, in my opinion, to form, if possible, a body of gentry, such as exists in other countries; an intermediate order between the Governors and the governed, to whom the one might look down, and the other might look up. At present, no such order exists. Most of the men who once possessed rank and wealth, are gone to ruin. The men of property who do exist, are, for the most part, such as have lately risen.

68. That the Magistrate can maintain the peace over a million or more of persons, without the help of a considerable number, whose interest, or sense of duty, shall induce them to assist him, is plainly impossible. It is equally impossible, that a million or more of individuals, comprising the lower classes of the community, can be prevented from preying upon each other, unless there is constantly in their sight, a sufficient number of men deriving competent authority from Government, to compose a superintending power, capable of keeping them in awe, and, in some degree, of affording them protection.

69. The lower classes, indeed the whole people, are removed to a distance from the Magistrates; and individuals are lost and confounded, in the immense mass of the population of this country. The natural operation of our system, does not appear to me to diminish the distance between the people and the Magistrate; neither our regulations nor our habits have, I think, any tendency to correct the evil.

70. The terror of dacoits among the ryots is excessive; they cannot be persuaded to enter into a league, for their own security. They are the most timid spiritless race in the world, and will not, though ever so numerous, make the least effort to defend themselves and families, from a handful of dacoits.

71. I would endeavour to arm, and in some degree, embody and discipline the inhabitants of every village, for the special purpose of opposing dacoits. I would have it explained to all of them, that Government wished them to defend themselves, and with that view, invite them to accustom themselves to assemble at the sound of a drum, or on the first alarm or signal to be agreed upon, that they should repair to the spot, unite and support each other, and do their utmost, to seize or destroy the dacoits.

72. I would cause them clearly to understand, that to wound or kill a dacoit, while committing an act of violence, was no crime, but on the contrary meritorious; and would assure them, that, in the event of any of themselves being killed or disabled in such a service, Government would grant a provision for their families.

73. If this should prove effectual, a step would be gained, towards emancipating the ryots of Bengal from their present most helpless and degraded state. They would no longer tamely deliver themselves up,

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to the wanton and desperate attacks of dacoits: they would no longer resort to the expedient of retaining, as chokedars, well-known dacoits, paying them rather for their forbearance to do mischief, than for acting as guards.

74. Neither would they, after a robbery, be harassed by the vexatious visits and outrage, and the plunder of gooyendas and girdwars, who constantly, when supported by the least colour of authority from the Magistrate, intimidate, extort, suborn, and rob, under pretence of bringing offenders to justice.

75. In the course of trials, the guilty very often, according to the best of my observation, escape conviction.

76. Sometimes an atrocious robbery or murder is sworn to, and in all appearance clearly established, by the evidence on the part of the prosecutors, but when we come to the defence, an alibi is set up; and though we are inclined to disbelieve it, if two or three witnesses swear consistently to such alibi, and elude every attempt to catch them in prevarication or contradiction, we are thrown into doubt, and the prisoners escape.

77. Very frequently, the witnesses on the part of the prosecution, swear to facts in themselves utterly incredible, for the purpose of fully convicting the accused, when, if they had simply stated what they saw and knew, their testimony would have been sufficient: they frequently, under an idea that the proof may be thought defective by those who judge according to the regulations, and that the accused will escape and wreak their vengeance upon the witnesses who appear against them, exaggerate the facts, in such a manner, that their credit is utterly destroyed.

78. Witnesses have generally each a long story to tell (they are seldom few in number, and often differ widely, in character, caste, habits, and education) thrice over; namely, to the darogah, the Magistrate, and the Court of Circuit; they relate tediously and minutely, but not accurately, a variety of things done and said; numerous variations and contradictions occur, and are regarded, with cautious jealousy; though in reality, they perhaps seldom furnish a reasonable presumption of falsehood.

79. But who shall distinguish between mistake and imposture? What Judge can distinguish the exact truth, among the numerous inconsistencies of the natives he examines? How often do those inconsistencies proceed, from causes very different from those, suspected by us; how often, from simplicity, fear, embarrassment in the witness; how often, from our own ignorance and impatience?

80. We cannot wonder that the natives are aware of our suspicious and incredulous tempers: they see how difficult it is to persuade us, to believe a true story, and accordingly endeavour to suit our taste, with a false one.

81. I have no doubt that, previously to their examination as witnesses, they frequently compare notes together, and consult upon the best mode of making their story appear probable to the gentleman; whose wisdom, it cannot be expected, should be satisfied with an artless tale; whose sagacity is so apt to imagine snares of deception, in the most perfect candour and simplicity.

82. We cannot but observe, that a story, before it reaches us, often acquires the strongest features of artifice and fabrication. There is almost always something kept back, as unfit for us to hear, lest we

should form an opinion, unfavourable to the veracity of the witness. It is most painful to reflect how very often witnesses are afraid to speak the truth, in our Cutcherries.

83. We cannot study the genius of the people, in its own sphere of action. We know little of, their domestic life, their knowledge, conversation, amusements, their trades and castes, or any of those national and individual characteristics, which are essential to a complete knowledge of them. Every day affords us examples of something new and surprising; and we have no principle to guide us, in the investigation of facts, except an extreme diffidence of our opinion, a consciousness of inability to Judge of what is probable or improbable.

84. Sometimes we see the most unfair means taken, by informers and thief-takers, to detect and apprehend the accused. We find confessions extorted, and witnesses suborned: at the same time, we think the accused guilty, and the prosecution fails, merely because the unfair play used against them, leads us to suspect more.

85. Twice or thrice during my Circuit, prisoners have escaped, in spite of strong evidence against them of dacoity, because it appeared that the prosecutors and witnesses had long concealed, what they afterwards pretended to know; and this concealment, gave an appearance of the story being afterwards trumped up against the accused.

86. One case of this kind,—the trial of Radakant Sirdar and others for robbery and murder, I had occasion to refer to the Nizamut Adawlut from Hooghly. Another of the same kind, occurred at Nuddea, where the evidence was strong, but where the witnesses had failed to come forward, during a month and more; and it is very possible that, in both these cases, the concealment arose from the causes assigned, namely, in the one case, the dread of dacoits; and in the other, the aversion to take the oath.

87. When we recollect the extreme uncertainty to us, of every fact which depends on the credit of the natives to support it, who can wonder that a very slight circumstance should turn the scale in the prisoner's favour; and that while, we think innocence possible, we hesitate to condemn to death or transportation.

88. I do not speak of these things, with any view of proposing a remedy. If the mind is not convinced of guilt, an acquittal must follow; and we have nothing left to do, but to lament that a robbery or a murder took place, and that justice has failed to overtake the offenders.

89. I have no new rules to propose for the conduct of trials, in the criminal Courts, or for admitting or believing evidence. I am inclined to think no rules of evidence can serve any purpose, but to embarrass the Courts, and create new obstacles to the conviction of the guilty.

90. The evil I complain of is extensive, and, I fear, irreparable. The difficulty we experience in discerning truth and falsehood among the natives, may be ascribed, I think, chiefly to our want of connection and intercourse, with them; to the peculiarity of their manners and habits, their excessive ignorance of our characters, and our almost equal ignorance, of theirs.

91. Prosecutions are often instigated, or carried on, by the agency of persons at enmity, or in rivalry, with the culprits; this is frequently the case, when the accused are village chokedars; yet most of the dacoits, in some zillahs, are these chokedars; and

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few dare appear against them, but those who are of the same description with themselves.

92. From all the above causes, proceed the numerous acquittals of prisoners, at every Jail delivery. The calendars, the darogah's reports, the evidence on every trial, and the information of all, convince us, that innumerable robberies and murders, that atrocities of the worst conceivable kind, are committed; and that very often, the perpetrators are before us; yet do we find ourselves, from causes of the nature above described, constrained to let them loose again, to prey on society; or, at the utmost, to direct that they be discharged, on giving security for their good behaviour.

93. And this giving of security, it may be observed, is no pledge whatever of future good behaviour; since whoever has a few Rupees, whether a man of the best or worst character, can procure security; and whoever has nothing, can seldom or never procure it.

94. The Judge of Circuit is from day to day, engaged in trying large gangs for robbery and murder, and letting them go; and the country continues to be overrun with them, to a degree truly deplorable. After wading through a mass of contradictory evidence, he is left unsatisfied respecting the reality of the facts under investigation, very strongly inclined to believe the guilt of the prisoners; it may nevertheless be easily conceived, that in the double chance of the folly, and the villainy on the part of the prosecution, and the fabrication of a defence by the accused, the evidence is deemed imperfect; and the result is, that the culprits are discharged altogether, or perhaps, ordered to give security.

95. Indeed, considering all the obstacles, "I am rather surprised at the number who are convicted, though so many do escape.

96. We are, in every stage, presented with complicated difficulties; we cannot prevent dacoity, by holding out the dread of penal laws; we cannot prevail upon the ryots, to resist the dacoits; and they are backward, in giving information, or deposing against them. Our efforts, whether directed to deter, to resist, to detect, or convict, are all frustrated.

97. I think the Judges and Magistrates should be entrusted with the power of pronouncing final judgment, and carrying the sentence into execution, without reference to the Court of Circuit, in all cases where they might be of opinion that imprisonment for a year, or even two or three, was sufficient for the crime.

98. By this, the business of the Circuit would be much diminished; fewer false defences, would be fabricated; fewer witnesses would be harassed, with two journeys to the Sudder, and Government would be subjected to less expense, for the subsistence of the witnesses and prosecutors.

99. I was happy to hear, in reply to my reference respecting the corporal oath administered by us, to Hindoos, that Government have it in contemplation to enact a regulation which may provide for the inconvenience, which I took the liberty to state to the Nizamut Adawlut.

100. I have mentioned the number of robberies, accounts of which were received last year, by the Magistrate of Midnapore. Of these robberies, it is remarkable, that two or three only, out of the ninety-three, were committed in the jungle mehals; where, a few years ago, nothing but anarchy and depredation prevailed; but where, at

present, the Police is committed to the zemindar, and is attended with little, or no expense to Government.

101. The reason of this appears to me, that the jungle zemindars are able to avail themselves, of the assistance of the body of the people, in maintaining the peace. Their ryots, or a great number of them, are now engaged to act, as pikes, or guards, when occasion requires.

102. Whenever this is not the case, the Police will probably be found to be bad. Whenever the state of the community is such, that a great part of the individuals composing it, cannot be made use of to preserve order, insecurity must subsist, in one shape or other.

103. To imagine that a darogah and ten burkendaze, can maintain the peace throughout a tannah, is, I fear, a vain delusion: whenever the Police is good, it cannot, I am inclined to suspect, be justly ascribed to that establishment, but to the operation of other causes.

104. It is possibly to the influence possessed by the inhabitants of a particular pergunnah, by a particular zemindar, or by Amils and Gomastahs, of men of courage or wealth, or, to some other interior local cause, and not to the general plan of the establishment of a darogah and his officers, that we are indebted for the preservation of the peace, whenever the peace is preserved.

105. I take the liberty to suggest, that if reports were made of the number of dacoities committed; and if the local circumstances which might be supposed to affect the Police were pointed out; if such reports were regularly procured from different parts of the country, in my opinion, much valuable information would be gained.

106. My experience does not extend far; and I am unable to form an accurate opinion upon the effect of the different systems which exist in different parts of the country.

107. I hear from common report, that in parts of Behar, Benares, and the Upper Provinces, there is less dacoity than in Bengal; and I should conceive there would be little difficulty in ascertaining, whether this is the fact or not.

108. I should suppose too, that it would not be impossible to discover to what it is owing that dacoity prevails, less in one part of the country, than in another: whether to the general character of the people, the incentives or discouragements to idleness and profligacy, the vigilance or negligence of Magistrates, the face of the country, the general system of the Police establishment, and the officers in the pay of Government, or the subordinate arrangement of village chokedars; whether in any of these, or other circumstances, we are to search for the increase and decrease of crimes, might I presume, be ascertained by carefully comparing the state of one part of the country, with another; and till the defects shall be clearly ascertained, it is vain to hope that adequate remedies will be applied to repair them.

109. It may not be amiss to say a few words upon a question which has been much agitated of late, whether, to invest the proprietors of land with the Police in their several estates, would be an advisable measure?

110. I have mentioned the success of this plan, in the jungle mehals of Midnapore, when I was empowered by Government three years ago to carry it into execution. I have observed too, that our object ought to be, in my opinion, to procure the assistance of a large portion of the ryots; and this it may be concluded, can best be effected, by the influence of their land-holders.

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111. Wherever the zemindars do possess the same kind of influence over their ryots, that is employed by the jungle zemindars of Midnapore, I think they might with advantage be authorized to exert it. But I do not know that this influence is now, any where to be found, but in the jungle.

112. Nor would it be easy, or perhaps practicable at present, to create anew this sort of influence. It prevailed, I apprehend, heretofore, very much throughout the country; but owing to our system of laws, and to the sale of almost all the large estates, which are still every day changing proprietors, it is much diminished every where, and in some places, nearly extinguished.

113. For by us, all is silently changed. The ryot and the zemindar, and the Gomastah, are, by the levelling power of the Regulations, very much reduced to an equality. The protecting, but often oppressive and tyrannical power of the zemindar, and the servitude of the ryot, are at an end. All the lower classes, the poorest, I fear often, in vain now look to the regulations only, for preserving them against extortion and rapacity.

114. The operation of our system, has gradually loosened that intimate connection between the ryots and the zemindars, which subsisted heretofore. The ryots were once the vassals of their zemindar. Their dependance on the zemindar, and their attachment to him, have ceased. They are now often at open variance with him, and though they cannot contend with him, on equal terms, they not unfrequently engage, in law suits with him, and set him at defiance.

115. The zemindar formerly, like his ancestors, resided on his estate. He was regarded as the chief and the father of his tenants, from whom all expected protection, but against whose oppressions there was no redress.

116. At present, the estates are often possessed by Calcutta purchasers who never see them, whose agents have little intercourse with the tenants, except to collect the rents, and in that business, they proceed strictly and coldly by the Regulations.

117. I believe that in general, the ryots are not ill-treated by this description of persons, but it is obvious that Gomastahs cannot generally be entrusted with the Police.

118. I have been led to enlarge upon these topics more than I at first proposed to myself; and perhaps, in an unusual manner. The subject is important and interesting, and it would, I conceive, be a breach of duty in me, to neglect this opportunity of delivering my sentiments as fully as I am able.

I am, Sir,

CALCUTTA, } Your most obedient humble servant,
24th March 1803. } (Signed) H. STRACHEY.

To S. T. Goad, Esq.,

Register to the Nizamut Adawlut.

Sir,

No. 2.—Are-
illy District,
1805.

I beg leave to inform the Court of Nizamut Adawlut, that shortly after my return from the last Circuit of the Ceded Provinces, I was engaged in another public duty at Futtehgur, which occupied me till

within these few days. I have now left Futtehgur, and am proceeding down the river as expeditiously as I can towards Calcutta, with a view to embark for Europe this season.

2. Although I have thus put off writing the usual report after the Circuit till I am so situated as to be unable I fear, to furnish any useful information on the subject of the Police of the Upper Provinces. I proceed, in conformity to the Regulations, to submit what occurs to me; and have only to lament that my communication must necessarily prove somewhat defective.

3. On my return last year from that part of the Circuit which fell to my share, viz., the Jail deliveries of Allahabad and Goruckpore, I troubled the Court with a few observations on the state of the Police of those zillahs.

4. I stated that robberies were much less frequent, than in those parts of the Lower Provinces with which I happened to have any knowledge; and I attributed this chiefly, to the habits of the people which lead them to defend themselves from violence.

5. This remark, appears to me to be applicable to the other districts of these provinces. The natives trusting to their own prowess, and being accustomed to stand by each other in the hour of danger, are seldom molested by the attack of robbers. The grand object of Law and Police, security of person and property, is better accomplished here, by the spirit of the people themselves, than in Bengal, by the regulations, which are not I believe, in spite of the incessant labours of the officers of the foudarry department to render them effectual, found adequate to the ends of preventing the crime of dacoity, or bringing the dacoits to justice.

6. There may be some other causes which prevent the formation of bands of robbers, in these provinces: when a man, from idleness or misfortune, is reduced to distress for subsistence, the same opportunities and facilities of joining bands of dacoits, are not open to him here, as in Bengal. There are, I imagine, few or no persons whose sole occupation is robbing: the country contains fewer navigable rivers than Bengal. These, while they contribute to the abundance and prosperity of that country, at the same time, afford encouragement to dacoits, by presenting them with the means of easy retreat and concealment.

7. The character of the people here, is certainly different, owing possibly in some degree, to the climate, which is less moist and relaxing to the body; and to their food, which is somewhat more substantial and invigorating, than that of the natives of the Lower Provinces. I chiefly, however, ascribe their superior energy and courage, to active Military habits, acquired under the loose Government they have been accustomed to.

8. I ascertained to the best of my power, at the several stations I visited, what number of offences had been reported to the Magistrates, in the course of the preceding six months. I have not with me the memorandums I took on this subject, but I remember the result to be uniform. The number of crimes reported is small, and the number of offenders taken and brought to justice, when compared with the number of cases reported, is greater than I should expect to have found it.

9. In future, abstract statements will be submitted to the Nizamut Adawlut, agreeably to the Court's orders of the of which I did not receive till I had finished the Circuit.

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10. I think it proper, however, to declare my opinion, that no certain conclusions respecting the number of crimes committed, and the security enjoyed by the natives, can be drawn from these reports: If in Bengal many crimes are committed, information of which never reaches the ears of the Magistrate, as I believe to be the fact, the case must be more so, here; because our Police officers are more ignorant of, and inattentive to, their duty, than the darogahs in the Lower Provinces; and because the people are, I think, less in the habit of conveying public information, and more averse to appear in Court, and prosecute those who have injured them. Attendance on the Court, whether as a prosecutor or witness, is generally regarded as a heavy misfortune, to avoid which, many leave their homes, and submit to infinite inconvenience and vexation; and many more, I presume, pay handsomely to the Nazir or his people, for permission to keep out of the way. Hence crimes are perpetrated; and no records remain of them. This last remark, however, I do not suppose to be exclusively applicable to this division.

11. The calendar at each zillah exhibited a few cases of robbery, and not very many of theft or of fraud. It is only the crime of homicide that appears to me to require notice as prevalent.

12. It is known to the Nizamut Adawlut, from the references I have had occasion to make, that homicide, in all its gradations of guilt, is frequent. The number of persons convicted of wilful murder is certainly great. The introduction of a regular administration of justice is so recent, that the minds of the people can hardly yet be fully impressed with the apprehension of being brought to trial and punishment for crimes; but I have learnt that the examples made of murderers, and more particularly the exposure of the bodies of malefactors after their execution, has inspired a very general terror, and therefore produced a most salutary effect. I still hope and expect that this division will not long remain marked for the frequency of the most heinous of crimes.

13. The cases of murder are easy of detection and proof; and I imagine those guilty of this crime, seldom escape. They are, for the most part, cases of revenge, jealousy, wounded pride, and sudden violence, committed by a single individual, without the concert or confederacy of others. Few murders are perpetrated, in prosecution of a plan of robbery. No general alarm is, by the prevalence of this crime, spread among the people for their safety, as by gangs of dacoits. The instances of murder which occur are, in themselves, shocking; but this crime is not attended with those extensive mischiefs to society, which the violent invasion of property by plunderers, produces.

14. The murdering of children for the sake of their ornaments is, I am sorry to say, common; so much so, that I submit whether it might not be advisable to strike at the root of the evil, by taking away, if possible, the temptation to commit the act: I mean, adopting measures to prevent children, from wearing gold and silver ornaments.

15. For my own part, being convinced that we have no other means of putting an end to the frequent perpetration of this crime, I could wish to see the practice of adorning children with valuable trinkets, altogether prohibited. I would, at all events, prevent the practice, by rendering the ornaments liable, on information, to forfeiture; or by any other expedient that may be thought preferable, to that of denouncing such a penalty.

16. The exertion of authority in a matter of this sort will probably be deemed objectionable, but it would not be really oppressive. It would not excite discontent: it would not, at least, offend the feelings of any well informed individual.

17. If it is thought that such measure, would encroach upon any one's natural rights and established customs, I might urge, that these helpless infants, have rights also. They have claims to protection. Their parents are found, after long experience and innumerable warnings, so heedless and infatuated, as to expose them to perils, from which the existing laws cannot defend them. Such being the case, in my opinion, it becomes the duty of the Magistrate, or the ruling power, to interfere, even in an unusual mode, to save their lives.

18. The objections to legislative interference, seem to me to rest, on the score of convenience and regularity, and cannot weigh much with those, who have present to their minds, the horror of a single case of child murder. I therefore beg leave to recommend, that effectual steps be taken to prevent the wearing of valuable ornaments by children.

19. A want of tenderness and regard for life is very general, I think, throughout the country; and may, perhaps, like most of the crimes and excesses of the natives, be ascribed, in a great degree, to the influence of fatalism, the maxims of which, universally pervade their minds.

20. The defence, or rather the confession of a person accused of the crime of homicide, is very frequently expressed, in such terms as these:—"I was provoked—I was impelled by fate, to kill the deceased—All must die, at the hour appointed—No one can struggle against destiny—It was written, his time was come; and mine, may now become."

21. Such is the train of thought on these occasions, among the learned as well as the unlearned, and every change of fortune and variety of event, strengthens and confirms it. Exertions, they say, are ineffectual to contend with a power, in whose hands, man is a mere instrument. It is the part of mortals to resign themselves, and abstain from useless attempts to alter the established course of things.

22. Thus reasoning, in action they surrender themselves to the first impulse; and in guilt or misfortune exonerate their minds, from moral demerit, and console themselves, in the conviction of a natural impotence to resist temptation.

23. These doctrines, have their full operation here; but homicide being, if I mistake not, more frequent in these provinces than elsewhere, there must be some other cause, which produces the difference. This cause is, I suppose, the natives being very generally armed, and their having been long unrestrained in the practice of gratifying revenge, and settling the slightest quarrels by the sword. Though by no means a ferocious race, we meet with many instances of their spilling each others blood with that sort of thoughtlessness and unconcern, which might be expected from barbarians accustomed to scenes of slaughter.

24. In spite of the frequency of homicide, which I have thought it my duty to notice, I think myself warranted, from the information I have been able to gather respecting the number and the nature of crimes of all sorts committed in this division, to say, that, in my judgment, the security of the natives and their property is not ill-

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insured in these provinces, from outrage and depredation; and that though for the most part, very poor, the condition of the people, may be deemed flourishing.

25. I do not assert that this is entirely owing to the regular administration of law, and to the system introduced by us, but it must be ascribed to those causes, in some degree; at all events, the fact of the welfare and security of the inhabitants, must be satisfactory to the Nizamut Adawlut.

26. I am further enabled to state that the tahsildars are becoming more attentive to their duty, and that regularity begins to appear in their proceedings. I think the Police tolerably vigorous and efficient; and that it is, in a state of improvement.

27. I proceed to mention the state of the jails in this division. The jail of zillah Etawah is not at all adapted to the purpose, being a private house in the town, much too small for the number of prisoners it contained, when I visited it; constructed chiefly of mud, and having no water to which the prisoners can have access. I wrote to the Magistrate, and I imagine he has addressed Government upon the expediency of removing the prisoners to a place better suited to them.

28. The jail of Furruckabad is likewise in the town; but the accommodation it affords is spacious and tolerably convenient. The prisoners seemed healthy, and comfortably lodged. The jail is, however, situated four or five miles from the Cutcherry. The one or the other, therefore, ought I think to be removed. The prisoners are brought from the jail to the Cutcherry, and taken back in hackeries.

29. On the day when the Mahrattas encamped near the town of Furruckabad, the guards at the gate, proved negligent, or treacherous; and though the enemy did not enter the town, nor caused any tumult therein, all the prisoners were allowed to escape. The guards, I understand, have not made their appearance since.

30. The Cawnpore jail, situated near the Cutcherry, appears to me well contrived for accommodation and security; a mud wall encloses a large square, in which are two or three buildings, where the persons sleep. There are also good wells of water within the square. I beg leave to mention, that the health and comfort of a native, cannot be insured, in my opinion, unless he has constant access to water.

31. In this jail, the chief objection is, that the women are confined in the same enclosure, and cannot be kept completely separate, from the men. But this defect, the Magistrate will be able and was preparing to remedy, by erecting a small building and wall, for the women alone.

32. The Magistrate of Cawnpore was also taking measures to remove the debtors, who certainly ought not to be imprisoned, with convicts.

33. The jail of Allahabad is, in all respects, bad; I last year described it to the Nizamut Adawlut; and, it is needless for me to say more upon the subject now. The prisoners did not appear to me, to be unhealthy; but I strongly recommend that another place, as soon as practicable, be provided for their accommodation. I am informed, that Government have resolved upon erecting a new jail at Allahabad, which zillah is now annexed to the Provincial Court of Benares.

34. The jail of Bareilly is a pukka building, constructed by Government, upon an approved plan. The plan is not so complete and extensive, nor is the work so substantial, as that of the jails constructed

sometime ago, in many districts of Bengal; but I think it answers the purpose tolerably well, affording sufficient accommodation and security from escape. The Foujdarry Court is, at present, held at the distance of about 4 miles from the jail.

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35. The jail of Moradabad is similar; in its plan and construction, to that of Bareilly; but the Cutcherry is close to it.

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illy Division,
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36. The convicts are not yet numerous, at any of the stations of this division; they are employed, for the most part, on the roads.

37. I have nothing further to say on these subjects. That our administration of justice affects all it pretends to do, I do not believe; that all crimes are punished, no one, I presume, can expect; that all wrongs are redressed, or even a great proportion of them, is probably not the case. The delay and expense of prosecuting, are intolerable to the lower classes; of this, however, I am confident, that sufficient security is maintained to ensure the prosperity of the body of the people; that the country is rapidly improving, and that its improvement is promoted, by our system.

..I am, &c., . . .

(Signed) H. STRACHEY,

3rd Judge.

RIVER GANGES, .
25th January 1805.

To S. T. Goad, Esq., . . .

Register to the Nizamut Adawlut, Fort William.

Sir,

I have had the honour to transmit you, a Report on the last Circuit of the Ceded Provinces, bearing date the 25th January; which Report, I presume, you have laid before the Nizamut Adawlut. It has since struck me, that there are certain questions, intimately connected with the internal peace of these remote Provinces, which are highly interesting; viz. How far the system we are introducing is, in itself, just? and, how far it is adapted to the actual state of the country, or congenial to the minds of the several ranks and classes of the natives? How far our system is calculated to prevent disaffection, or to quell commotions? These questions, although I cannot undertake to discuss them thoroughly, strike me as so important, that, scanty as my information is, and crude and insignificant as the opinions I have formed, must appear to the Nizamut Adawlut, I am nevertheless unwilling to close this, my last task, without soliciting the attention of the Court, to such additional observations, as I may be able to recollect; and I beg to be permitted to offer them, by way of supplement to my Report.

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illy Division,
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2. Rumours, it seems, have prevailed, that our Government is extremely unpopular in the ceded and conquered provinces; and that the country has been, during some time, in a state of much commotion and disorder. This is not precisely the fact: no alarming disorders exist to my knowledge; nor is the system, I think, obnoxious to the main body of the people.

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3. It appears to me further perfectly clear, that none of the classes of our subjects have the means of resisting the authority of Government, with any prospect of success. Besides, if we consider the nature and degree of mischief which can be done to the population and agriculture, to the trade, or to the land revenue of the country, by the disaffected; I fancy all will agree, that it is not likely to prove very serious. A rebel may raise disturbances in his neighbourhood, and create alarm, during a short time; but, unless assisted by a foreign power, able to cope with our whole military force, his speedy ruin or expulsion, are inevitable.

4. I should imagine, that few of the zemindars would, from the mere spirit of loyalty support the Government, in a doubtful contest. They cannot feel attached to us, because we have deprived them of their power and importance.

5. With respect to the ryots, their security and happiness, are, as far as I can learn, better maintained by our system, than they were, during the most prosperous periods of the Native Governments. They are, I think, in general, sensible of their situation being improved; but still the influence of a chief, is sufficient to induce his ryots to follow him; and, on occasion, to take up arms for him, even against a Government which promotes their interest.

6. A zemindar, possessing the means of paying his people, finds little difficulty in procuring followers: not merely his ryots and immediate dependants and connexions, strangers in great numbers will assemble around him. Let his case be what it will, either that of a wretched outlaw, or of a defaulter, driven by misfortune or injustice from his paternal estate, if he thinks proper to erect his standard, and defy the ruling power of the country, he will find brave and faithful adherents, as many as he can maintain. But it is my opinion that the equalizing nature of the Regulations will gradually correct this. Hitherto, that sort of influence which enables a man to retain troops, is not much diminished.

7. The dread of our criminal law, exercised in all its rigour, or even of our Military Law, affords, in my opinion, an insufficient remedy to this evil. In case of a serious insurrection of our subjects, of which I have no apprehension, except on the occasion of their being assisted by a foreign power, I do not think that the proclamation and exercise of martial law, would prove of the least use.

8. Rohilcund, Furruckabad, and the upper part of the Doab, abound with a warlike race of Mahomedans, ready to join any leader. Some thousands of this description, I mean the Patans, are now said to be serving with Holkar, and with their countryman Meer Khan. They dislike us; not because our Government is oppressive and unjust, which their own probably would be, but because there is no employment open to them; and they are left inactive, without distinction, and almost without subsistence.

9. Few of these men enlist in our Military service, because they cannot bring themselves to submit to the strictness of our discipline. The Patans in general, are reduced to much distress: they are idle; and with difficulty and great reluctance apply to any profession but that of arms. The whole race, with a very few exceptions of servants and chiefs pensioned by us, and probably all these cannot be excepted, wish for a change of Government.

10. I take the liberty further to express my opinion, founded on

the best information I can obtain, that the better part of the inhabitants of the conquered provinces, who are not yet completely subject to our dominion, regard our political power with much jealousy and dread. That we or any other rulers, should be restrained by a sense of justice and forbearance, from conquest and encroachment, they have no idea. Hence is bred in the minds of aspiring and high spirited people, a hatred to the English. The most learned, intelligent, and liberal-minded of the natives, suppose, that the business of a State, with a powerful army, is to make encroachments on its neighbours. These are the sentiments which operate to our prejudice, among most men of spirit and independence.

11. But the chief cause of our unpopularity with the higher classes, I believe to be that which I have already mentioned, namely, that they consider themselves reduced to a degrading subjection, by the introduction of a practical system of justice; of the only system, perhaps, which could restrain them from rapine and cruelty.

12. The influence of a rebellious or disaffected chief over his people is wonderfully great, and is not founded in the popularity or supposed justice of his cause, and very little, on the probability of his success. Though he be a mere robber, and his situation quite desperate, still his people will adhere to him to the last, and never betray or forsake him. They may be bad subjects; but they are excellent servants.

13. The influence of our Government, in securing the allegiance and attachment of its subjects, I conceive to be most inconsiderable. Such persons as we take into our service, may be depended upon, as long as we pay them regularly, and treat them well; but our influence, reaches no further.

14. The discontents or tumults, excited by zemindars, afford no certain evidence of grievance or oppression proceeding from our system. The rebellious zemindars, who have appeared in the Upper Provinces, are by no means, numerous. They consist, if I mistake not, of men who have fallen in arrear to Government, through misfortune or imprudence; who were ruined, and then began to plunder their neighbours, and defy the Magistrate.

15. There may be a few men of another description, who, during the late irruption of the enemy, showed a disposition to join him. I imagine that the greater number of the zemindars would join even a Mahratta invader, if they had any opinion of the stability of his power. They wish for a change, by which they conceive, that they would regain their importance.

16. The minds of the zemindars in general, I believe to be alienated and estranged from us; and if they forbear to rise against us, or join our enemies, it is I conceive only, because they see that our army is irresistible, and our power firmly established.

17. The ryots have every reason to dread the prevalence of the Mahratta power; of that power which yields them up to the tyranny and oppression of their chiefs, which affords no protection to its subjects, which is perpetually at war with its neighbours, which has in effect, laid waste the greatest part of Hindostan.

18. Yet could many of the zemindars of the Doab prevail on their ryots to contribute to expel us, and establish the Mahratta power. The invasion of the country by Holkar, probably caused a few disturbances, which ceased when he retired. It is generally said that he was well received, wherever he came. I do not hear of any strict

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inquiries into the conduct of the zemindars, on this occasion; nor do I believe that such inquiries, would serve any useful purpose. If the enemy should re-appear, the people will not join him, unless their leaders, the zemindars, should entertain expectations of his expelling us the country, and thereby rescuing them from subjection.

19. It should not be supposed, that it is oppression and unpopular measures that produce resistance and revolt. The people are never stirred up to sedition, by popular acts: reason has nothing to do, with the matter. The salt monopoly was, till lately, exceedingly oppressive. It affected the poor, and the great body of the people; but they were totally helpless. Their discontents, their sufferings, produced no rebellions. Disorders are raised, by the rich and powerful; and no person of that description, was materially affected, by dearth of salt.

20. Deprive the ryots of a necessary of life, and they sit silent; nobody cares for them, and they cannot help themselves. But take from their chief, the management of the Police, which he exercised only to oppress them; restrain him, from disturbing the peace of the country, and he will prevail upon them to take up arms in his cause, and contend in a hopeless desperate enterprise against all the powers of Government, Civil and Military. Such are our subjects. They resist authority, without pretence of right, or hope of success. Their disorders, afford no signs of grievance, or even of discontent.

21. With respect to the possibility of restraining men from joining rebellious chiefs, who can pay them, or prevailing upon dependants to detach themselves from their masters, I think it out of the question. Neither the hope of reward, nor the fear of punishment, as held out by Government, have much effect. Our influence scarcely extends, to induce the servants and connexions of the most worthless outcast of a dacoit or assassin, to betray or desert him.

22. It is my opinion that disorders may exist, as I believe they do, which ought by no means, to be ascribed to the Government, or to the system of laws introduced by us. Disturbances and rebellions are frequent, in all the Native Governments: they arise, I imagine, usually from the resistance made by the zemindars to the demands of the ruling power.

23. It is generally understood that our judicial Regulations are much disliked by the natives of the Upper Provinces. Perhaps a clamour has been raised against them, by persons ignorant or interested. Certain it is, however, that many persons of credit and respectability join, in condemning the judicial Regulations. Military men and commercial men, seem to dislike them; so do, the higher orders of the natives.

24. When we come to enquire particularly, into this matter; when we ask a native of the Upper Provinces, which part of the Regulations is obnoxious to him? he replies, as they would reply, in the lower, "That which reduces me, to a level with my domestics and labourers."

25. A man of rank, caste and wealth, conceiving that he possesses superior rights and privileges, thinks himself disgraced, by being called into Court upon any occasion. He has an aversion also, to be examined publicly, as a witness. "Is my testimony," says he, "rated no higher than that of my servants and coolies, and I, to stand on an equality with them; and reply as a criminal, to their petty complaints for an assault or abusive language?"

26. I do think that much allowance should be made for the prejudices and long habits of the people; and as far as I have observed, the Magistrates are tender and cautious on these occasions, not to outrage the feelings of a man of rank. But the treatment of these men, should not depend upon the temper of the Magistrate.

27. The complaint is very general; and it might be better to relax still more, for a time at least something of what we are apt to conceive to be, the strict equality of justice. It is sufficient if we attain the object of protecting the weak from the cruelty and oppression of the strong. This may perhaps be effected, and at the same time, the minds of the higher classes upon this head, might be quieted, by enjoining the Magistrates to abstain from requiring the personal appearance of a superior in Court, on the complaint of an inferior, for a bailable offence.

28. A Regulation might be passed for this purpose, or if objections should occur to the enacting of such a Regulation, I am of opinion, that a proclamation or declaratory resolution of Government might be published with good effect, in these provinces. The proclamation might be expressed, in terms to this purport:—That, in consequence of misconceptions having gone abroad respecting our system of laws, Government thought proper to declare, that it was their intention to secure to every individual, the just privileges of his caste and station, according to the laws, religion, and established usage of the country; that the prevalent principle in our administration of justice was, that of affording to every one, as far as was practicable, redress for injuries sustained in his person, his property, or his reputation; that we were perfectly aware, that without subordination and a due distinction of rank in the several classes of society, peace and good order would not be maintained; and that so far from its being in contemplation to encourage the lower orders in disrespectful or insolent conduct, whether in word or action, towards their superiors, it was perfectly consistent with our maxims, and the anxious wish of Government, that every native of consequence should, upon all occasions, be treated with the respect due to his rank and caste: that in the event of any complaint upon this subject, being preferred to the Courts of Justice, the Judge or Magistrate would be required to consult the Hindoo or Mahomedan law-officers (according as the case might relate to Hindoos or Mahomedans) and found his decision, upon their written opinion.

29. A proclamation of this nature, I do not, by any means, think necessary for preserving the country from serious discontents, but I think it would be pleasing to the better part of the natives, as evincing an attention to their opinions, customs and prejudices; that it would be productive of no material inconvenience; and in short, seeing no objection to the measure, I recommend it for consideration.

30. I do not recollect to have heard any other distinct objection made to our Courts of Justice, except the expense and delay which attend the procuring of redress. Upon this subject I do not wish to make many observations. The expense I have always thought too heavy; but the objections arising to the system, from the expense and delay in procuring justice, are not exclusively applicable to these provinces.

31. Supposing it to be true, that these evils exist to a great degree, such evils should not be charged to the introduction of our system, as its most characteristic marks. Let not the present, be com-

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pared to a state of things never known here, when justice was cheap and expeditious, but with that state, which certainly did heretofore exist; viz., one, in which there was no justice at all, to be got; where the important, the sacred duty of redressing injuries, and punishing crimes, depended upon the tyranny and caprice of a revenue officer, who either entirely disregarded the duty, or by corruption and abuse, made it a source of profit.

32. It is indeed extraordinary, that it should with any one, ever become doubtful, whether the country actually derives benefit, from such a change as has taken place.

33. When, for rapacity and injustice, is substituted a system of mildness, humanity, liberality; in a word, of justice;—of justice, the acknowledged source of moral relations, the only solid basis of legitimate Government.

34. Is it to no purpose that our Government, at an immense expense, maintains its judicial establishments, that so large a portion of its servants is occupied in diligently and conscientiously enquiring into, and redressing the wrongs of individuals.

35. The same people, heretofore accustomed to look for extortion and violence at the hands of their rulers, without appeal or hope of remedy, may now see public officers, the most respectable for rank and station, and connections, if accused of malversation, undergo a strict, impartial, open trial. When they see such things, I cannot but believe that they acknowledge the blessings conferred upon them, by their new rulers. They will not at least deny, that our intentions are good, and that we appear to be guided by principles of equity and justice, and to have their welfare at heart, more than their old rulers, had.

36. It is scarcely possible for an unprejudiced mind to doubt the superiority of our Government, when firmly established, to the Native Governments. To do so, is to compare anarchy, oppression, and wretchedness, with justice, moderation, peace, and security.

37. I cannot help repeating, because I am convinced of the fact, and think it important that an impression almost universal prevails, of its being our policy and practice to destroy the independence of the zemindars; of those who had heretofore, power and address to maintain themselves. Hence our extreme unpopularity with these persons. They seem to forget, or value not, the advantages they derive from our system of justice and general security. They remember only the power which most of them, made a bad use of. To protect the ryots from violence and extortions, within, and from the depredations of hostile and barbarous enemies, without, gains us the good will of the weak and helpless only; of those whose voice is not heard, of those who have ever been led or driven by a master.

38. It is not possible that a system which tends to diminish the importance of the leading men of the country, and does in fact, encroach on their just, and long established privileges, can be introduced, without extreme dissatisfaction. That dissatisfaction, however, I do not mean to state, as universal among the zemindars. The weak, the moderate, and the peaceable, who were unable to maintain a degree of independence under the old Government, probably like the change.

39. The great advantage, and it cannot be over-rated, of Government, is that of securing the country, from foreign incursion. Failing in that, every other benefit is comparatively slight, and indeed nugatory; for without security, no benefit can be enjoyed. It so happens

that this object, has not been fully accomplished. The inhabitants of the upper parts of the Doab had not seen a foreign enemy, during many years. They cannot fail to remark, that shortly after becoming subject to our dominion, they have been invaded by the Mahrattas; and ignorant as all are, of our political views and quarrels, and of those of our enemies, they probably conceive themselves, still exposed to danger.

40. I beg leave here to state a few circumstances regarding a trial which occurred at Minpoory. The case appears to me not wholly unconnected with the present subject. It may serve to illustrate some of my remarks on the state of the country.

41. Mr. Birch, a very decent respectable English gentleman, considerably advanced in years, had long been settled at Shekoabad, a town between Minpoory and Agra. He was a farmer of a considerable quantity of land, and had large concerns in trade. Under the old Government he was effectually protected, and his affairs prospered. The Government of the country being assumed by us, Mr. Birch's farm is taken from him immediately by the Collector, because our laws allow no English settlers. Soon afterwards, a war breaks out between us and the Mahrattas, and a body of predatory horse having crossed the Jumna and advanced to Shekoabad, Mr. Birch's house and property are plundered and burnt, either by the invaders, or our subjects, several of whom are said to have joined them.

42. Some of the inhabitants of the neighbourhood were, at the instance of Mr. Birch, apprehended and tried at the last sessions of Etawa, but acquitted. In spite of the acquittal, however, there is no doubt of the fact, that Mr. Birch's property was burnt and plundered. The evidence did not appear to the Court sufficient to convict the persons accused, but it is certain that either they, or others, committed the crime, and that it was produced solely, by the incursion of our enemies the Mahrattas.

43. This is not a fit place to set forth the hardship and losses suffered by Mr. Birch, with a view to his indemnification; nor is it my province to come forward and solicit justice or other liberality of Government. But it will not, I hope, be deemed irregular in me to state my opinion, that his case, as far as it came under my notice, is a hard one; and that though the offenders have not been brought to punishment, there can be no doubt that he has suffered a great injury.

44. Mr. Birch, who attended during the whole of a long trial in the Court of Circuit, must feel heavily the trouble and delay of procuring justice under the new system; and the difficulty of proving, in our Cutcheries, facts notorious elsewhere. Heretofore, when robbed or otherwise injured, the aumil allowed him to take the law into his own hands, which Mr. Birch stated to have answered his purpose at all times. He used to seize the culprits, or those whom he conceived to be the culprits, confine and punish them, and seldom failed to obtain restitution of his property.

45. Mr. Birch's case is, in some respects, similar to that of many a native zemindar, who complains of our laws; they are deprived of some rights and privileges, and influence, which a few of them, may have exercised to good purpose. Some injuries may have been committed with impunity, under us, which would have been redressed by the old system; but how many instances must occur, in which the innocent are, by our Courts, protected from their prosecutors. The

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strong exclaim against laws, which enable the weak to contend against them.

46. A Regulation has passed lately, and been promulgated, from which it appears to be the intention of Government to proclaim martial law, and execute it, in all its rigour, on the first appearance of rebellion in our territories. I have already taken the liberty to suggest that some objections occur to me to the adoption of this measure, and I beg to be permitted here to introduce a few more observations on the same subject.

47. It is my opinion that the greatest caution ought to be observed by all officers, Civil and Military, in having recourse to arms for the suppression of tumults and disturbances raised by refractory Chiefs. No case is likely to occur, in which delay and conciliation might not be attended with good effect. Whereas the resorting to violent measures is, itself, an evil of the greatest magnitude, producing immediate loss of lives and property, and confusion and distress, in every shape.

48. I would moreover submit, that some considerations arise in my mind, which lead me to think that the proclamation and exercise of martial law, according to the English mode, can seldom or never be advisable, even during the existence of open warfare, between our troops and our subjects.

49. There are, I believe, in different parts of our territories, zemindars, in some degree independent; that is to say, Chiefs who have never been brought under complete obedience, and who being unused to control, would infallibly, if they possess the means, resist any force that could be sent against them. As our conquests extend, more of these persons, I conclude, become subject to us.

50. There are persons of this description residing in fortresses, or in hills and jungles, who, with their followers, can hardly be called subjects, though situated within our frontier. I should imagine, it will never be thought degrading or inconsistent with the honor of Government, so far to yield to circumstances, as to conciliate the good will of these persons, and to avoid innovations and encroachments on their rights and long established usages.

51. I am particularly encouraged to hope that these principles, and this practice, will not be discountenanced; because on a former occasion, when I held the office of Judge and Magistrate of Midnapore, my conduct towards the inhabitants of the jungles was founded very much on these principles: experience has proved them to be just and politic, and Government have not withheld, their approbation of them. Now there are, or have been, refractory zemindars in these provinces, who may be considered, in some respects similar to those inhabitants of the jungles. I fear the anxiety of Government to introduce the Regulations among such people, may have given rise to much discontent and disorder.

52. It may be proper, with a view to point out how far the persons to whom I allude may really be considered rebels and traitors, to enter into some little detail of the state of the country.

53. The only efficient Government, both under the Nabob vizier and under the Mahrattas, did in fact, reside in the aumil, who, as long as he paid the revenue, was in no danger of being called to account for abuses.

54. In like manner, when the zemindar paid his revenue to the aumil, or to the tehsildar, with punctuality, he was not troubled with

enquiries into the mode of collecting it, or into the general state of the Police.

55. The aumil maintained order, not by means of Courts of Justice, which were scarcely known, but by a military force; and the zemindars, as already observed, were deemed loyal or disloyal, in proportion to their punctuality, in paying their revenue.

56. Many of the Chiefs of these provinces, yielded a very imperfect obedience to the ruling power; that is to say, to the aumil. There were, I am told, refractory Chiefs of several descriptions; but all of them had fortresses, or some military force, otherwise they would soon have been reduced to submission by the Aumil. I may mention as instances, the zemindar of Tuttea, and, I believe, that of Sasnee; the reduction of whose forts cost us so many valuable lives.

57. It would not be difficult, perhaps, for the Magistrates or Collectors, to procure lists and descriptions of these persons, if any still remain; and it seems to me, that without some information on these points, we must, in forming Revenue and Police arrangements, act very much at random. My information is very limited; but I have learnt, that although some of these Chiefs might properly be styled robbers, others possessed hereditary and prescriptive rights of sovereignty within their estates; of this I am certain, that there were many, with whom the aumil had no alternative, but to tolerate their turbulent habits, or enter into a bloody and expensive contest with them: nor did it by any means, till our time, follow, that he who once drew the sword, and erected the standard of rebellion, was inevitably ruined. With more than one zemindar, Almas Alli Khan, after a doubtful contest, has been treated with as an equal, and come to a compromise of disputes.

58. If the Chiefs were thus disobedient, and could scarcely be called subjects, it will easily be believed, that their ryots and dependents, invariably and necessarily followed their example; and this, I conceive, must still be so, for some time. The soldiers and domestics of the turbulent Chief, who serve him for pay, will fight his battles, and will look up to him alone as their sovereign; since it is he alone, who affords them protection and subsistence.

59. Before we introduce new laws, I conceive, that we ought to look to the condition of the people. We should consider how far it may be consistent with humanity or policy, to apply the principles of the English law, in all its rigour, to a people, among whom the zeal and spirit of loyalty were never diffused or understood; whose ignorance of our laws and customs is complete; and whose acts never, in the slightest degree, endangered the existing Government.

60. For that point, although not immediately in question, at present, I must maintain, whatever others may have thought on the subject of sedition or conspiracies, I am convinced the State was never in danger from internal disorders.

61. Had there existed any spark of a rebellious spirit, capable of injuring us, would it not probably have broken out in a flame, on the first appearance of a system, which materially affected every man of power, influence and consideration, throughout the country?

62. For such, I conceive, was the sudden and immediate effect of the change of Government, that the chief persons, under the late Governments, must look upon themselves as the victims of our acquisitions and conquests; yet how few rebel! how few are so infatuated!

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they know the force of our army, and that rebellion against us, must produce their speedy ruin. Our new subjects are transferred to our dominion, without the least trouble. Nobody enquires whether the change is agreeable to them, or not; those who have never been subject to any law, come suddenly, under all the laws we may judge it expedient to promulgate, few of which they will ever fully comprehend.

63. The cases of disaffected persons, except those of mere robbers are, generally speaking, I believe, somewhat of this nature. Some misunderstanding or quarrel arises on questions of Revenue or Police. The zemindar commits illegal acts, to which he has possibly been provoked by our officers. Complaints are made, and a warrant issues, according to the usual form of process. The Chief, feeling himself insulted, or perhaps apprehending danger and indignity, resists, first the peon, and afterwards the sepoys sent against him.

64. He is then, having opposed lawful authority, though probably he is ignorant of its nature, considered as having forfeited his allegiance; and is termed a rebel and traitor. He is perhaps outlawed, a price set on his head, martial law proclaimed, and he and all his followers caught in arms, are liable to be punished with immediate death, by any military officer who happens to be sent against him, in command of a detachment. These measures do not appear to me to be necessary for the maintenance of the peace and good order of the country.

65. I beg leave to explain, that I am not here alluding to events, which have actually happened within my own official knowledge. I am not aware that the extreme case has ever occurred; but I humbly apprehend that it is liable to occur.

66. The case of a zemindar, forcibly opposing lawful authority, is however, one which frequently happens; and on that occasion, vigorous measures must be resorted to, always recollecting, that such cases are neither alarming to the Government, nor indeed of any very great consequence to the permanent tranquillity of the district. But I would, to the last, make every allowance for the lower orders. I hardly know that I would, in any case, proceed against them, with a view to bring them to legal punishment. To put them to death, as rebels and traitors, I think manifestly useless, unjust, contrary to the custom of Hindostan, founded entirely on notions and rules brought from the other side of the globe, and totally inapplicable to this country. It cannot be necessary to point out, that the case of rebellion and treason in England, and in this country, must be entirely dissimilar.

67. We every day find our native subjects serving against us, as soldiers; but our officers have not thought proper to put in execution, against men found in this situation, the rules of English Military law. For this forbearance, there are doubtless, good reasons: one reason is, I presume, that of our being aware, that the natives look upon their master, as their sovereign; and that no degree of severity could produce the certain effect, of detaching them from their Chiefs.

68. Supposing, for a moment, what is, in my opinion, impossible, that the dependants of a rebellious chief, in a distant province, could have been well informed regarding the duties of allegiance to the ruling power, still it would remain to be ascertained, whether they possessed the means of deserting their Chief, without probable destruction to themselves, or their families.

69. But it is evident that there are, or were lately, followers of Chiefs, who had not yet learned to look up to us, for justice and protection. If we never interposed to defend them from the cruelty and rapacity of their Chief; if they did not obtain from us, the means of security from oppression, or of the peaceful possession of their property, they could not, in fairness and equity, be held to owe us allegiance.

70. I am very far from wishing to justify resistance to the sovereign power, or its officers. It is not my intention to question the wisdom and equity of the acts of Government, or to advance principles derogatory to the honor and dignity of the State, or disrespectful to its members. It is our business to support the established Government.

71. I know, that our subjects are bound to a punctual and faithful obedience; and I believe, that it is the resolution of Government, to act upon principles of moderation and humanity: which principles teach us, that the obligations of protection and obedience are reciprocal.

72. With respect to the followers of refractory Chiefs; I think it may naturally be expected, from the very circumstance of their attachment, an abject submission to a bad master, that when a more just and liberal authority shall come to be substituted over them, they will be found tractable, orderly, and dutiful subjects. Having trespassed too long on the time of the Nizamut Adawlut, I here close this address.

I am, Sir,

Your most obedient humble servant,

RIVER GANGES, }
10th Feb. 1805. }

(Signed) H. STRACHEY,

3rd Judge.

To W. B. Bayley, Esq.,

Register to the Nizamut Adawlut, Fort William.

Sir,

Para. 1. In the letter which I had the honor to address to the Nizamut Adawlut, under date the 5th February, I intimated that I had been preparing a Report on the Judicial arrangements in the Provinces, but was prevented from completing it, by want of leisure. Having since revised that portion of my observations which relate to the Police, I now venture to submit it to the consideration of the Court, and the Right Honorable the Governor General in Council, and to beg that it may be considered, as the sequel of the address mentioned above.

2. I am the more encouraged to take this step, by finding that I am not singular in my sentiments; but that several gentlemen, whose talents and local experience entitle their opinions to the greatest weight, have countenanced my views on this part of the subject.

3. Mr. Crisp, the Chief Judge of the Provincial Court of Appeal and Circuit for the division of Bareilly, I am informed, has deprecated

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the measure of confiding the Police to darogahs. It would be superfluous to speak of the merits and services of this gentleman, which, I hear, are about to place him, in the Court which I am addressing.

4. I derive particular gratification from feeling myself authorized to say, that my sentiments, in general, are also sanctioned by the concurrence of Messrs. Cox and Thacker, the Members of the late commission for the ceded and conquered territory, who, by the extensive circuit they made over the country, have possessed peculiar advantages, in forming their judgment.

5. I need hardly mention that one of these gentlemen, Mr. Tucker, has likewise had long experience in the judicial department. I am persuaded that the zeal and ability with which he filled the important office of Judicial Secretary to the Government, are not yet forgotten.

6. To the authority which I have already mentioned, I may also add, the recommendation lately made to Government by the present Board of Commissioners, for suspending the new arrangements indefinitely in the large district of Bundelcund. This recommendation cannot but throw doubt on the accuracy of the information which induced the Government to introduce the arrangements in question, into that country; and the doubt, in this instance, must be allowed to afford presumption in favor of the opinion, that the same arrangements have been prematurely introduced, into the whole of the new territory.

7. The preceding considerations, I venture to flatter myself, may produce an effect which I certainly should not have been presumptuous enough to expect, from my own humble efforts; and the destruction of the tehsildarry system be at least suspended, till Government have had time to weigh the additional information and arguments which have been, and may be submitted to them on the question.

8. Should that resolution be adopted, and the deliberations of Government, end in the determination to give the system a further trial, means might, in my opinion, be without difficulty found, to bring the control nearer, to guard against gross abuses in the patronage, and to prevent the powers confided to the tehsildars, being perverted to serious oppression.

9. In submitting the accompanying paper, I do not know whether I have any apologies to make for the freedom, with which I have discussed the topics to which it refers. I will only say on that head, that I have not intentionally violated the respect due to the authority which I have addressed. If, in my anxiety to state my reasoning forcibly, any expressions have escaped me which can bear a different construction, I am persuaded they will be candidly considered with a reference to this declaration.

I am, &c.,

BENARES, }
6th May 1808. }

(Signed) J. STUART,
3rd Judge.

(A true copy.)

(Signed) W. B. BAYLEY,

Register.

ALLAHABAD.

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Para. 1. The Calendar and Reports, submitted by the Magistrate of this zillah, exhibit a very small number of crimes; so small, indeed, that it proves too much for the Police, and compels suspicion that many offences are committed, which do not come to the knowledge of the Magistrate. The contrary supposition would imply a degree of perfection by no means credible.

2. On one point these papers afford matter for pleasing reflection. They do not show, a single case of gang-robbery:—all the private information which I have been able to procure, leads to the same conclusion; and it is indeed obvious, that gang-robbery will not admit of concealment. I am also told, that the observation is generally applicable to the ceded provinces.

3. This fact, compared with what happens in other parts of the Company's dominions, appears highly deserving of attention. We have but recently received these provinces from the hands of a prince, to whose internal Government, we are accustomed to ascribe all that is reproachful; and they are free from gang-robbery. Bengal has now, for a long series of years, been subject to a system, which was the fruit of the deliberate wisdom of the British Government; yet gang-robbery, in that province, is a scourge to the inhabitants.

4. Reasoning upon these singular circumstances, some of the judicial officers have been disposed to entertain the belief, that they must be connected with some peculiarity in our management. This inference must be allowed to be, at least plausible; and many reasons occur to me in its favor.

5. According to every account which I have heard of the Nawab's Government, its only object was the collection of money; all care of justice, civil or criminal, was utterly abandoned. To its efforts, therefore, I do not mean to ascribe this advantage enjoyed by its subjects. Its internal arrangements, and the principles of its management seemed, notwithstanding, favourable to the prevention of gang-robbery.

6. An aumil, or naib aumil, was stationed in each pergunnah, with a body of troops, which he could make use of, at his own discretion. This officer, whatever oppression he might be guilty of himself, had a sufficient interest in his pergunnah, to incite him to secure it from the ravages of banditti, and the celerity and promptness with which he could act, ensured success to his efforts.

7. But the principal circumstance which produced the effect, was, the authority maintained, in estates. These, were always kept in a few hands, to guard against the obvious difficulty of forming frequent settlements, and collecting the revenues from a multitude of persons. Then, while the land-holder or farmer paid his revenue, little attention was paid by the Government or its officers, to what passed within the estate. The power of these men was consequently great. It enabled them, to preserve order internally, among their dependants. It also enabled them to call forth, at pleasure, the strength of their estates or farms, and it was their manifest interest to guard them, from external violence.

8. There were, indeed, circumstances which prevented the neighbouring villages from being liable to attack, from their respective inhabitants. The chief persons in them, are frequently united by the ties of common descent, or family alliance. This connexion preserved

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a good understanding between them, which their inferiors durst not violate. Even when no bond of this sort existed, a consciousness of mutual strength, and of the danger of retaliation, often produced the same observance. The powerful zemindars quarrelled and attacked one another; the petty zechindars had their boundary disputes and feuds; but robberies between village and village, were, I believe, and are to this day, almost unknown.

9. Of late years, the injustice and feebleness of the Oude Government, has suffered the evils which I have mentioned in the preceding paragraphs, to reach a dreadful height. They are, however, very different in kind, from the disorders which exist in Bengal; and, I think, are far more easily remedied, by a wise and vigorous Government. The strength of such a Government bears down all resistance, and the cure of open violence is simple and expeditious.

10. Here, we behold a society, which, for internal protection, was thrown in a great measure, upon its own resources; a greater contrast than is presented by the Police administration of Bengal, can hardly be imagined. That system, if I may be allowed the expression, has no root in the native soil of the community. It is purely artificial, with so little adaptation to local peculiarities, that it would equally suit any country on the globe. British Magistrates are placed over the districts. Each district is arbitrarily divided into square proportions of ten coss, and these subdivisions, are guarded by small establishments of peons, headed by native officers of our own creation, called police darogahs; in the selection of whom, no attention is required to any local fitness. The Magistrate, in his endeavours to protect the community, must place his sole reliance on these establishments. The arrangement is not interwoven with any institutions, that previously existed in the country; and it rigidly excludes the co-operation of all persons who possess any natural influence over the people.

11. In this last observation, I particularly refer to the landholders and other persons, having power and authority in landed estates. Nor is the exclusion of these persons from any direct share, in the Police; all their weight, if it had continued unimpaired, might still have had, indirectly and imperceptibly, a salutary effect in repressing disorders. But our system has also powerfully operated, to extirpate their influence. Much of the ancient proprietary has disappeared before the operation of selling estates for revenue balances, and has carried away with it, the authority attached in all countries, and in none more, than this, to birth and hereditary possession generally; the subdivision of landed property which it has been a great object of the system to promote, and the admission of numerous sharers to equal rights, have been in the highest degree unfavourable, to the consequence of the landholders.

12. This is the first point which I have chosen to select for comparison and discussion, as appearing to me, one principal cause of that weakness, which is the chief feature of the system.

13. In maintaining this opinion, unless I greatly deceive myself, I may appeal to the general practice of almost all nations, originating, doubtless, in circumstances and feelings common to all mankind. The natural mode of managing men, is to employ the agency of those who, from the relation in which they stand to them, they regard with senti-

ments of respect and confidence. Accordingly, all Governments seem to have made the authority of these native leaders, the basis of their Police; and any hired Police establishment which they maintain, are not intended to supersede the native Police, but to superintend, watch over, and aid its efforts.

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14. To take an example, with which we are all familiar. In our own country, we all know what services the society contributes to its own protection. We know how much vigour is conferred on its Police, by the support which it receives from native gentry, from respectable landholders, from the corporations in towns, and from substantial persons of the middle class in the villages. We can form some conception of the mischief which must ensue, if that support should be withdrawn, and an attempt made to compensate it, by positive laws and artificial institutions.

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15. It is not indeed necessary to travel beyond the territory of this Government, in quest of examples to establish the principle. These limits, afford us some striking instances of the advantages which may be reaped, by attending to it, and the evils which arise, when it is neglected.

16. At an early period of the British administration, that tract of hilly country lying between Beerbhoom and Bhanglepore was, in a state of extreme disorder. The inhabitants were in open arms against the Government and its other subjects. A perpetual savage warfare was maintained by them, against the inhabitants of the plains, and they were proscribed and hunted down, like wild beasts; so that I have been informed by a gentleman who was at the time, Collector of Beerbhoom, their heads were brought to him by basket loads. Such a state of things, must naturally have excited the attention of Government, and have called forth all the ordinary means of prevention. Detachments were undoubtedly sent out; Police establishments formed, revised and corrected; instructions issued, and Reports called for; but all, without any effectual improvement, till some sagacious mind saw that the only chance of managing the hill people, was, by the influence of the hill Chiefs. They were accordingly negotiated with; their confidence acquired; their interests engaged to us, by stipends; the charge of their hills, confided to them; and that wild country has ever since, been one of the quietest portions of our dominions.

17. We have a more recent instance of the same policy, attended with the same success. Within the district of Midnapore, there existed a considerable extent of forest country, called the jungle mehals; the inhabitants of these wilds, are little better than savages, and their only principle of obedience seems to be, their devotion to their native Chiefs: without sufficient attention to their peculiar character, this people had been included in the general system of internal administration. The immediate authority over them, was given to Police darogahs, and by the operation of selling estates for revenue balances, many of their zemindars had been dispossessed. The effects of this violence on the habits of the people, were felt by degrees. They sided with the discarded zemindars, condemned the authority of the Police officers, and were frequently guilty of great disorders. The mischief, however, had excited no particular attention, and might long have escaped observation, when at last, some more than ordinary mismanagement drove them into open insurrection. Fortunately, at this critical juncture, Mr. Henry Stachey was selected to take charge of the district.

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His discernment and activity quickly discovered, and efficaciously applied, the proper remedy; many of the zemindars were brought back, and secured in their estates; their confidence was acquired, and their influence employed, to manage the inhabitants. The fruit of these judicious measures, were soon seen, in reviving tranquillity; and I have since heard of no serious disturbances.

18. There are the most proper cases for illustrating the principle; because the peculiar character of the society showed the effect of the system, in a manner that forced itself upon the attention. The symptoms were so strongly marked, that the disorder could not be mistaken. The people were so rude that they could be made to comprehend nothing but the authority of their Chiefs; that, withdrawn, they immediately fell into confusion. In those parts of our dominions, where the inhabitants are more improved, the same cause will naturally operate with less violence, because partially counteracted, by milder manners and more rational habits; its consequences, therefore, will be less distinctly observed. But to conclude for that reason, that it does not operate at all, would be a great error. In my judgment, it may be traced throughout the country, as one principal source of the disorders which prevail.

19. But the system of Police darogahs requires to be examined, in another point of view: I have explained the importance of these officers: I have shown, that with the British Magistrate, they constitute all of the Police, which is not mere physical strength; all, which it possesses, of superintendence and authority. Are then the general circumstance of these men, their character, their qualifications, their estimation in the eyes of the people, such as to compensate to the Police for its other deficiencies?

20. This question, I fear, must be answered in the negative; their office is not, on a liberal footing; their salary is trifling, being only 25 rupees per mensem; their duty is confined to the apprehension of criminals: from a necessity which arises out of their situation, they are often treated with rigour, and not unfrequently subject to disgraceful punishments. After this account of the office, I need scarcely add, that it is not filled by men of education or respectability: the darogahs, in fact, possess generally little consideration with the people; and by their qualifications, are unequal to any, but the most ordinary functions of the Police.

21. How great must be the tendency of such a system to weakness will, I think, be evident, on the slightest consideration. The inability of the Magistrate, from the multiplicity of his business and the extent of his district, to control his officers, will aggravate the mischief: within a small circle round his station, the peace may be tolerably maintained, and the darogahs restrained from mal-practices but as this distance increases, his power will be less and less felt, till, in the remote parts of the district, it will become almost nugatory, and the darogahs be, in a manner independent. Then, many of them, will inevitably yield to the temptations to which they will be exposed, by such a situation. They will not only neglect their duties, and oppress the people, but even be emboldened to collude with criminals, and the strength of the Police will be turned against itself.

22. This is so natural a result of the arrangement which I have been stating, that it might have been presumed, without the authority of experience. But it does not rest on speculation. From the pream-

ble to Regulation III, 1805, I observe, that the existence of this evil has excited the attention of Government.

23. With the subject which I have just concluded, is closely connected another source of the defects, in our internal management. I refer to the want of a due support and encouragement to ancient and respectable families, not being landholders: this cause is indeed equally connected with the topic of natural authority, for it is obvious, such families form a portion of the natural authority of every country.

24. When the British first acquired the dominion of these provinces, they found a considerable body of what might be called, native gentry. These persons, were principally either the officers of the old Government, or, if not immediately in office, the descendants of ancestors who had acquired distinction and property, in the service of the State. Taken as a body, they were not deficient in the acquaintance with men and business, the knowledge and elevation of sentiment, which in a certain degree, seems always attached to the long possession of power and affluence.

25. To exclude these men from offices of trust and power, was a necessary effect of the British ascendancy, and from this exclusion, the decline and ruin of the majority of these families would soon follow, as a secondary consequence.

26. Completely to guard against this consequence, was obviously impracticable; but it would undoubtedly have admitted of great palliation. Without too much burthening our Government, we might have reserved a considerable number of offices for natives, upon a liberal footing of confidence and emolument. These, would have been a resource to many of these families; would have maintained them, in a decent state of respect and competency; and have enabled them to give their children an education, which would have preserved them, from falling below the place which their parents had held in society.

27. But our Government has not appeared to think this object worthy their attention. I have shown the nature of the offices assigned to natives, in the Police department. The same principle, runs generally through all the arrangements for the Lower Provinces; as far as respects natives. It is a system of petty agency; it consequently offers no adequate encouragement to men of respectability. If therefore not the policy of the Government, it has at least been the tendency of their internal measures, to hasten the extinction of this class of men. Accordingly, the greatest part of these families have sunk under neglect and poverty; and their descendants have become confounded with the mass of the people.

28. To me, it has been always a subject of deep regret, that this course should have been pursued. Since I have been at this place, I have had opportunities to judge of some of the last of the race; and the very able assistance which I have received from them, has given me a high sense of the advantages our administration might have derived, had means been taken to preserve the stock, and to make a proper use of their services.

29. The preceding observations refer to the general frame of our Police, and to the persons in whose hands it is trusted. Other causes of inefficiency may be pointed out, in the distribution of the powers confided to those officers, and the Regulations under which they act; causes honorable indeed to the Government, and to the national character, as they originate in the mildness and humanity of our administration.

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30. The Native Government, in its best times, was stern and severe, like all other despotic Governments; more awake to the necessity of public order, than alive to the feelings of humanity. The State was, all the subject, nothing. No anxious consideration for individuals restraining them from trusting their agents, with almost unlimited powers. Their officers were enabled to act with celerity and effect. They held in their hands, all the means of prevention. As no scrupulous apprehensions of oppressing innocence, embarrassed their proceedings, they were tolerably secure of reaching the guilty; rapid executions impressing the imagination with terror, and connecting the ideas of the crime and the punishment, completed a system well adapted to overawe men's minds, and to maintain the public tranquillity.

31. Upon what opposite principles the British Government acts, is well known. Their constant aim is to reconcile the support of public order with a due attention to the honor, the lives, and the fortunes of individuals. Out of this tenderness, for the people, arises a jealous anxiety that the powers given for their protection, shall not be perverted to oppress them. Hence the authority of their officers is contracted, within narrow limits; hence numerous checks, multiplied formalities, and inevitable delays. The humane maxim, that the safety of the innocent is of far superior importance to the punishment of the guilty, being the corner stone of our criminal system, many offenders must escape; and their impunity will naturally operate to increase crimes.

32. Even in our own country, these beneficent and lenient principles are thought to render our Police, weak, though supported by all the strength of society, by the intelligence and public spirit of, perhaps, the most enlightened and public spirited nation of the globe. Can we then be surprized that the same maxims have been attended with great disorders, when introduced among a people whose habits have been formed, under despotism, who hardly possess the name of public principle, and who have been absolved, as I have observed, from the authority of their native leaders.

33. Such are the prominent reasons to which I ascribe the weakness of our Police, and the disorders which prevail in the Lower Provinces. On subjects of this nature, however, unanimity of sentiment cannot be expected; and I am aware that my opinion will have to encounter respectable authority.

34. Gang-robbery, it is alleged, exists chiefly in Bengal; and is to be ascribed, not to any defects in our system, but to the local circumstances of the country, and the peculiar character of its inhabitants.

35. The first cause assigned is the nature of the country, in which labyrinth of forests and rivers afford refuge and shelter to banditti, offer favourable opportunities to attack passengers, and enable them to elude pursuit. This is certainly a very sufficient cause, as far as it goes; but it seems much too partial, to account for the general effect, since it cannot be denied that dacoity prevails in several of the districts, the local circumstances of which, offer no such advantages.

36. The second and only other cause advanced, is of a nature to rob the unfortunate sufferers of all claim to sympathy, by casting the

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whole blame on themselves. The inhabitants of the other provinces, Behar for instance, it is said, owe their safety to the manliness of their character, which defies assault. The natives of Bengal are paying the natural penalties of cowardice. Their villages are fired, their property pillaged, their women ravished, and themselves tortured and assassinated, simply because they are poltroons.

37. This hypothesis, as it implies a sort of moral dispensation, is captivating; but I conceive, will not stand the test of deliberate examination. If indeed the dacoits of Bengal were always foreign invaders or, though not foreigners, were (as sometimes happens) a peculiar class of men, reared in woods and deserts apart from the rest of mankind, and inured from youth to their savage occupation, it might be argued, speciously enough, that their success arose, from the pusillanimity of the people. But it is very well known, that in many of the districts, the banditti spring up from the very bosom of the community. In these cases, I must think the theory, plainly inadequate to the solution of the facts. For how can it be explained, that the selfsame people, who supply spirit for the assault, should be so miserably deficient, in resolution for the defence? Cowards, as they are represented, they might still, it should seem, take heart against their brother cowards. In truth, they do not appear to merit the imputation. They have often made, a very brave defence; and if the instances are not more numerous, it is not surprising that their spirits have sunk, under the long pressure of so grievous a calamity. They who think so meanly of the Bengalese, surely forget, that, at an early period of our military history, they almost entirely formed several of our battalions, and distinguished themselves as brave and active soldiers.

38. In addition to those internal presumptions, there exists external evidence against the solidity of this account. Gang-robbery is certainly much less frequent in Behar, than in Bengal. But the explanation, which I am opposing, assumes, that it is hardly known in the former province. Now I beg leave to appeal, both to the actual state of the province, and to the records of the Court of Circuit, and Nizamut Adawlut, as affording abundant matter to disprove this notion. A very remarkable instance occurs to my recollection, which happened a few years back, in the district of Tirhoot. A party of banditti established themselves, and reigned, without control, in the populous town of Hagypore, close to Patna, and not far distant from the Magistrate's station; to such a pitch had their audacity, and the subjection of the people, arisen, that their Chief, on the occasion of a marriage in his family, actually sat in State, and compelled the respectable inhabitants to attend, and offer him their congratulations. These men, were at length seized and brought to justice; their trial is to be found among the records of the Nizamut Adawlut, and may serve for a multitude of proofs, that whatever privilege the men of Behar possess over their less fortunate neighbours of Bengal, cannot be ascribed to their personal qualities.

39. All parties however agree, that the same system has been attended with very different results in the two provinces. There must, therefore, be some way of accounting for the difference; and as I reject the explanation commonly given, I may be expected to offer one more satisfactory. But it is one thing to refute an erroneous account; and another, to give the true one. The arguments which I have urged, against the causes which have been assigned, will lose no-

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thing of their validity, though I myself should be unable to point out more adequate causes. To the public officers, who have local experience, I must leave the task, of explaining the circumstances which have enabled Behar so much more successfully to resist the disorganizing principles which appear to me to have done the mischief in Bengal; only venturing to suggest, that the reason may be, perhaps, found in the different state of the landed property.

40. But even Behar, it is said, is running the same course with Bengal; the influence of all, who were respectable, dying away; the people fast dissolving into a dispersed, unconnected multitude, without any points of union, any sufficient power to embody them for self-defence; the vicious and disorderly, encouraged by these advantages, forming combinations to prey on the rest of the community.

41. What may be thought of the weight of the preceding reasoning, I know not. A very few years back, I should have been afraid, in advancing the arguments which I have offered, of exposing myself to the imputation of singularity. I have now the satisfaction to find, that some of my conclusions, at least, are sanctioned by the highest authority. The preamble to Regulation XII, 1807, declares, that the Police establishments in the provinces, those establishments on which we have relied for 16 years, are inefficient; and the intention of that Regulation is to strengthen the Police, by engaging in its service, persons whose character and situation give them authority among the people.

42. How far, indeed, the means adopted, are likely to effect so desirable an end, is, I fear, very questionable. On the one side, I observe great sacrifices. On the other, no adequate inducements. Pecuniary indemnification the Regulation does not promise generally; and in proportion as this resolution is deviated from, the plan will become costly. In addition to expense, the Police ameen will be called on for no inconsiderable sacrifices of time, and ease; and, in many situations, where gang-robbery is formidable to personal safety. But the responsibility, I imagine, will be the great objection the Fojdarry Adawlut and the Court of Circuit; things, the contrast of which, unless impelled by very powerful motives, it is the aim of every respectable native during life to avoid. On the other hand, what are the inducements? Public spirit, I think, will not be mentioned. And I see nothing else, but the temptation of being raised to the same level of dignity, with petty Police officers; not quite that indeed, for the ameen will be, to a certain degree, subordinate to the darogahs. The event, I sincerely hope, will be contrary to my expectation; but I think it impossible that many natives of character will be brought to accept the new office: some respectable men may, perhaps, undertake it, from deference to the wishes of Government; but, in that case, they will take good care not to commit themselves, by an over officious zeal.

43. If I have been at all successful in explaining my sentiments, it will readily be collected, from what I have said, that I must entertain great doubts, on the expediency of the innovations which have lately taken place in these provinces. But, as connected with the immediate object of my consideration: the Police, they present themselves to me, in a light peculiarly unfavourable.

44. The Police in these provinces, before the late changes, rested upon the zemindars and tehsildars.

45. In a former part of this report, speaking of the zemindars of

the Ceded Provinces, I have attempted to explain the causes which operate to make the influence of these men, favourable to the tranquillity of the country at large. The same cause, to a certain degree, still exists in Benares, and ensues a very reasonable portion of security, to the fixed inhabitants; at the same time, it will be easily understood that this protection does not extend to, strangers, travellers, and passengers. We find, in fact, that these persons are the chief objects of crimes committed for the sake of lucre. There is no doubt that the zemindars are frequently the instigators; and even when that does not happen, if left to themselves, they regard with indifference, the sufferings of men who are without the pale of their domestic ties.

46. A state of things, however, which offers to our hand the security of the great body of fixed inhabitants, is an admirable basis upon which to build a Police. All that was, in my judgment, required in addition, would have been to preserve that foundation, the zemindary system itself, from decay, and rapid changes; and next, by instituting a vigorous control over the zemindars, to compel them to extend their protection to strangers.

47. The present zemindary proprietary is menaced with destruction, from various causes. The first and principal is, the minute division of estates by the Mahomedan and Hindoo laws of inheritance. The operation of this cause, is already so visible in the Benares province, that petty estates will be found with 50, 100, and even more co-sharers. It would be foreign from my present purpose to enlarge on the ruinous consequences of such a state of property, to the owners, the inconvenience from it, to the revenue, its effects, to overwhelm the Courts of Justice with a multiplicity of suits relative to scarcely tangible interests, or the injurious influence of the litigiousness which it unavoidably breeds, on the morals and happiness of the people. But it is evilent, that in estates where such anarchy prevails, no persons can have sufficient weight to perform any service for the Police.

48. As landed property in this province, was virtually a boon from the British Government to the present possessors, they would gladly have received it, on any conditions which the public welfare made desirable: I cannot, therefore, but lament, that at the time the gift was conferred, the consequences I have stated were not foreseen and guarded against, by limiting the partibility of estates. Even now, the Government, I think, should interfere, in its legislative capacity. The mode and extent of the interference are, indeed, questions of delicacy; but the interference itself, is plainly made necessary for the public welfare, and would be justified by that necessity. If the sacrifice of rights be objected, I answer, that I should propose to sacrifice no rights that were not mere shadows; unprofitably engrossing the attention of the wretched claimant; involving him, in unavailing litigation, and diverting his time and industry, from a more advantageous channel. Lawyers act without scruple on the maxim "*de minimis non curat lex*;" and I do not see why the same license, may not be taken by the lawgiver.

49. As far as the revenue is concerned, Government, I am aware, have applied a partial remedy by Regulation VI, 1807, which provides that no share of a zemindary shall be separated, and erected into a distinct estate, unless it will bear a jumma of not less than 500 Rupees. But this Regulation does nothing to remedy the internal confusion to which the multiplicity of shares give occasion. The right to

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separation, however, is very important; and the shares to which it is denied, must lose much of their value by the measure. It therefore assumes the principle, that the interests of the zemindars, must give way to those of the public; and after going so far, there seems no good reason for not going as much further, as the same end may require.

50. If this great evil could be corrected, the principle remaining danger which menaces the proprietary, is an incapable or unfaithful administration of the revenue. Whenever this cause unhappily exists, and oppressive exactions are added to the heavy demands of Government, many of the zemindars necessarily sink under the burden, and lose their estates for public sale.

51. It is also obvious, that the pecuniary embarrassments which these causes create, will often terminate in private alienations, or in what amounts to the same thing, judicial sales. Abstracted from them, private alienations, I imagine, would not be numerous; the people clinging to their estates, with tenacious fondness. Various accidental events, indeed, must be expected occasionally to involve the proprietors in pecuniary distress; but there seemed no reason to apprehend, from the operation of these causes, any such rapid changes, as would seriously have affected the zemindary Police agency.

52. The necessity of putting bounds to this discussion, restrains me from entering into the specific remedies which I should have suggested for the mischiefs, actual and possible, which I have enumerated; I must therefore assume that proper means would have been adopted, to keep up some authority in estates, and the body of proprietors guarded, against violent change. The next object would have been to compel the proprietors to render faithful services to the Police, not only by protecting their dependents, and abstaining from injuring their neighbours, but by watching over the safety of the traveller and stranger.

53. To state all the measures I should have proposed with this view, would lead me into too much detail. The control is the great point; and for that, I should have despaired of making any more effectual provision than existed in the superintendence of the old tehsildars. From the liberal footing on which these officers were placed, they derived weight and authority with the people; their revenue transactions with the zemindars, gave them a strong hold on that class of men, made them intimately acquainted with their characters and conduct, and put in their power opportunities, peculiarly favorable, of acquiring the local information essential to good Police. How comparatively destitute the new darogahs must be of all these advantages, it would be waste of time to demonstrate.

54. But if the union of Police and Revenue powers was favorable to the strength of the Police, as far as the tehsildars were concerned, I must acknowledge that in another important point, the control of the Magistrate, it was liable to objection. The revenue is of such primary consequence, that any objects that come in competition with it will necessarily give way. On this ground, probably, the nomination of the tehsildars was, in the Collector, who, on the same principle, if he had secured the revenue by his choice, would be apt to think that he had done enough. Then the two duties would occasionally clash; and the Police of course, suffer in the conflict. Often, too, the duty of the revenue would be made a plausible plea to the Magistrate, for neglect

and inattention to the other duty. He would thus frequently find himself without any person to send him regular information, and duly execute his orders.

55. A situation in which the Magistrates made so little figure, would naturally disgust many of them with the system, and dispose them to undervalue the good it contained, which indeed lay somewhat deep, while the evil was on the surface. Zealous men of business inclined to over-rate the advantages of order and precision, and the formalities and machinery of office, would be peculiarly impatient at the obstructions and irregularities which they experienced.

56. An obvious and effectual mode of surmounting the difficulty, and of powerfully strengthening the Magistrate's arm, would be to place tehsildars under his sole authority, by giving him the collection of the revenue; such an arrangement would indeed be inconsistent with what is deemed, a fundamental maxim of our code, that judicial and revenue functions shall not be united. How far this principle ought rigorously and invariably to be observed, in all situations, and under all circumstances, is a very serious, and in my judgment, by no means, a clear question; but without proposing what might perhaps be generally thought so violent a cure, the inconvenience did not strike me in so formidable a light, that it would have induced me to change the tehsildars for Police darogahs. A measure recently adopted, which compelled the tehsildars to maintain a regular establishment for the sole purpose of Police, with a darogah to be approved by the Magistrate, went far to remedy one part of the inconvenience. To remedy the other defect, and to secure some attention to Police, in the appointment of tehsildars, the judicial officers should have been allowed some voice, in their selection; their nomination, for instance, might have passed through the Court of Appeal and Circuit; and here I may be permitted to observe incidentally, that the proper choice of a tehsildar would almost always have secured, a good Police darogah.

57. But the new arrangements have struck at the root of all such views. They have totally changed the condition of the tehsildars and zemindars, and trust to Police darogahs, as the main support of the Police.

Here, perhaps, I shall be reminded that the new system continues the responsibility of the zemindars. I see indeed that it is so declared; but I do not perceive that any means have been adopted, to effectuate this intention.

58. The original Regulations for Benares were framed by a gentleman who had a long and intimate knowledge of the province. Both his rules, and the traces of his sentiments left on them, show us his opinion, on these subjects. He could not fail to perceive, that the good order of the province mainly depended, on guarding against violent changes in the body of the landed proprietors. He was also aware, that the ignorance of the zemindars; their improvidence and turbulent character, would long require their subjection to a vigorous control, equally with a view to their own welfare, and interest of the public. Accordingly, he placed them generally under the authority of the tehsildars. At the same time, he held out to them, the prospect of independence from this restraint; but not, as a gratuitous gift. He instituted a test for determining the fitness of those who might claim the privilege, which made it, in some sort, the reward of prudence and good conduct; and by that very precaution, he

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took care that emancipation, should be a gradual process. Before a zemindar could be made huzzoory, he exacted security from him, for the punctual payment of this revenue, and the faithful discharge of his Police duties. Those who could not give this pledge that their liberty would not be abused, to their own and the public detriment, Mr. Duncan thought, ought to be left, under guardianship. As this scheme was well suited to the habits and condition of the zemindars, so it was also calculated to restrain the zemindars from oppression. Any severity on their part would naturally prompt the zemindars to struggle to release themselves from a control, under which, if well treated, they would be contented to remain: and every instance of emancipation operated on the tehsildar, as a diminution both of his profits and his consequence. As an encouragement to zemindars who might raise their views to independence, and to assist them in providing the required securities, Mr. Duncan allowed them a moiety of the tehsildars percentage, on their revenue, which was taken from the tehsildar.

59. In the late arrangements, the policy dictated by Mr. Duncan's plan has been wholly abandoned. The zemindars have been stimulated to claim their independence, but the pecuniary allowance annexed to it, has been withdrawn; and, as a kind of indemnification, they have been exonerated from the securities which were originally made the condition of the privilege. The Regulation which introduces this measure, observes, that, for the revenue, the estate is sufficient security; which is tantamount to a declaration, that, provided the rent be paid, who may be zemindar, is considered a matter of indifference. On the security, with relation to good conduct, the Regulation proceeds to remark, that the zemindars are of course amenable to the laws: now that consideration, I beg permission to remark, could not have escaped Mr. Duncan. Let me solicit justice to that gentleman's views. The letter and the spirit of his rules evidently show that the personal deportment of the zemindar was not the intention of the security, but his conduct as a Police officer; and for that object I think he must be allowed to have judged rightly, that somewhat more was requisite than a responsibility common to him, with every individual of the community.

60. From these observations I have purposely excluded all mention of the pecuniary liability of zemindars for thefts and robbers. It is universally acknowledged to be a dead letter.

61. But I may be thought guilty of a more important omission, should I neglect to notice that the new system also includes the tehsildar, who is to act as a Police aumeen, and possesses, concurrent authority with the darogah. I must confess, however, that I augur no good, from this co-operation. To place officers, almost independent of each other, to perform active duties of the same nature, within the same limits, is, in my humble opinion, a contrivance ill-suited to the native character. I perceive no rule by which the darogah and the aumeen are to adjust the balance of their respective powers; and I see

no reason to apprehend that they will either unite in a collusive agreement, or by their contention, when those motives may not influence them, harass the people, and impede the public service.

62. I must at the same time, observe, that this arrangement, whatever may be its merits or defects otherwise, is liable to an objection, much urged by many who were adverse to the old system. It unites Police and Revenue powers in the same hands. It may, indeed, be

observed, that the Police is not to be confided to the tehsildars indiscriminately, but to those alone, whose superior character and good qualities will warrant the trust; still, as I am happy to perceive, enough is done, in spite of the qualification to explode the maxim, that the union of these two ingredients of Revenue and Police must necessarily form a deadly compound. But I venture to say further on this point, that no man ought to be appointed a tehsildar, who is not fit to be trusted with the power of a Police darogah. A discreet Collector, in choosing his tehsildars, would never have lost sight of this principle; and when any Collector did, the authority placed to superintend him, ought to have corrected his error. Now, if the power of Government was adequate to compel such a selection, it might have been applied to the tehsildars of the old system; and then, as far as respected Police, there would have been no urgent need of change. If, on the other hand, all the power of Government was inadequate to that object, where is the security for a better choice of Police darogahs? In the Magistrate's sense of duty. And are Magistrates, more than Collectors, inviolably governed by a sense of duty. Are they so much easier to be controlled?

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63. But the tehsildars, to whom the functions of Police are now to be trusted, it may also be said, are very different from the old tehsildars. They will be reduced in authority, in consequence, in emolument. They will thus be disarmed of the power to do harm; and what, in my turn, I must be permitted to ask, will become of their power or inclination to do good? Will they escape, unimpaired from the process? I have always been taught to think, that in reasonable degrees, and under proper limitations, distinction, authority and affluence, are some of the most powerful instruments of good, and afford some of the strongest excitements to upright conduct.

64. To the British European officers, this reasoning has been wisely and liberally applied. They have been placed, in circumstances so advantageous, that prudence and virtue unite to secure them from the influence of base and sordid motives. Are the natives of Hindostan a different order of beings, that they are to be stinted into honesty, and degraded into principle?

65. And this consideration, leads me to the abolition of the former tehsildary system, to which, in fact, these Police arrangements are subordinate. Simply, with a view to the Police, the new arrangements I presume, would never have been adopted. Discarding theories on either side, and judging by the solid test of experience, the Benares Police was clearly more effectual to its end, than the Police of the provinces below. To say all in one word, we had hardly any dacoity, and the little which did take place, happened principally on the Nawaub's frontier. Accordingly, the Nizamut Adawlut, in their letter to the Vice-President in Council, dated the 27th December 1805, speaking of the proposed change, do not seem to expect that it will be attended, with any positive advantages to the Police; all they say of the Bengal Police, is, that it does not increase crimes, and all they promise themselves, from its introduction into Benares, is, that it will not be attended with ill consequences.

66. Now it is obvious the Nizamut Adawlut and the Government would never have acted, on such negative views. We must therefore look for some ulterior motives, in the innovation; and this undoubtedly was the resolution to abolish the old tehsildary

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system. The former Police, rested on the system, and was involved, in its fall.

67. They who regret the loss of the Police, and think as I do, that the change is likely to be followed by many evils, must endeavour to find their consolation in the general benefits of the measure to which it has been sacrificed. But this is a consolation which I cannot reap; thinking the principal measure, open to a still more powerful objection than those which I have made, to the accessory one; and notwithstanding the discredit into which the tehsildary system has fallen, professing myself to be its friend and advocate.

68. The motives which led Government to this great measure, I have not been able to learn, from any authority. The preamble to the regulation which introduces it, observes a silence on the reasons, not usual on matters of far less importance. But I hear vaguely, that the system was attended with great abuses, and that by its abolition, Government will ensure a considerable saving.

69. No where perhaps as the argument from the abuse against the use, led to so many errors, as in this country; yet nobody I trust, carries this reasoning so far as to maintain, that every system must be destroyed, which is not free from abuse. Proceeding with that rigour, none of the institutions of Government would escape. I am told that corruption is not unknown, in the revenue administration of the lower provinces; and in all the provinces, I am sure, that if gross abuses could be a reason for the downfall of the present judicial establishments, they would not stand another hour.

70. To justify the overthrow of institutions which have long existed, and have tolerably answered the purpose of their institution, a general vague charge of abuse, is not enough. It seems reasonable to require that the abuses, should be accurately stated; that it should be seen, whether they are inherent in the accused system, or merely accidental and casual; whether they do not admit of palliation and amendment; what may be the good, by which they are compensated; finally, and above all, what is to come in place of the system proposed to be abolished?—A sober dispassionate discussion of the Benares tehsildary system, upon these principles, I have yet to see. Meantime, without pretending to deny that the system, like all human systems, carried within it the seeds of evil, I could perceive that many of the alleged abuses were accidental, others, gross deviations from the system; that those most clearly connected with it, admitted of palliations; that on the whole, the good predominated; and, lastly, that there exists no security against greater evils in the system, which is to come in its place.

71. On the points stated in the preceding paragraph, I propose to make some observations. I must, however, previously notice the disadvantage which I lie under, in this part of the discussion. Had the Benares tehsildary system been extended, like the arrangements in the provinces below, over a great tract of country, divided among a number of officers, all reference to individual character would have been superfluous; because in that case, the great number of officers, would have afforded room for a balance and compensation of their different personal qualities. But the Benares province, in which alone the Police tehsildary system has been tried for any length of time, it must be remembered, has constituted one single office, and has been, in very few hands. To form therefore a fair estimate of the abuses which

have existed, reference must be had to the character of individuals; and delicacy and propriety forbid my entering upon such an examination; what weight is to be allowed to this consideration in the argument, I must leave in silence to the prudence of the Nizamut Adawlut and the Government.

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72. This same circumstance, the whole province being committed to the charge of one individual, may however be mentioned as one source of abuse, not having any natural connexion with the tehsildarry system. To shew the magnitude of the trust, it is enough to say, that the collection amounts to half a million sterling. This, upon general principles, was a greater temptation than it was prudent to offer, to any individual. But this is not the only, nor the chief point of view, in which this fact deserves to be considered. They who are at all acquainted with the native character, can judge of the difficulty which the Collector of so great a district must find, in restraining his native agents from abuses. I am persuaded that no union of intelligence, activity and integrity, would prevent numerous abuses, in such a situation. What must happen, when there is a failure of any of these qualities, may easily be conceived.

73. Another cause is, the distance and consequent weakness of the controlling power. If Government are unable to prevent abuse, in the districts below, and almost under their own eyes; greater abuses must have been expected *a fortiori*, at this distance, even if the system had been the same. In appreciating the abuses charged against the system, great allowance is evidently due to this most important consideration.

74. But I must acknowledge that some abuses have been alleged, which I cannot account for, by any of the causes which I have mentioned. It has been said, that almost all the tehsildarries in the province, have been monopolized by two or three opulent individuals. If this took place, as I fear to a great degree cannot be denied, it was certainly a great evil, and a most gross deviation from the whole principle and spirit of the system. But I cannot concede that it proves the tehsildarry system itself, to be a bad one; my sole inference from it, would have been, that Government should have exerted its wisdom, to effect a more vigorous control.

75. How indeed, so glaring an abuse should have so long escaped the vigilance and correction of the Board of Revenue, and the Government, it is not easy to understand. I can only explain the fact, by a circumstance which I have before adverted to; the disposition to consider the tehsildar's office merely as connected with the revenue, without sufficient reference to it, as a Police trust, much less, as a fund for respectable men. The circumstances which have happened to a very respectable tehsildar in this province, are so well calculated to support this conjecture, that I cannot forbear giving a short history of his case.

76. This person's name is Akber Alli Khan, nephew to the historian Gholam Hossain, and tehsildar of Sheopore, one of the smallest pergunnahs in the province. His pergunnah adjoins the city, and on the occasion of Vizier Ali's insurrection, he conducted himself in a manner that gave the highest satisfaction to Mr. Davis, the Magistrate. That gentleman, in consequence, warmly recommended him to Government; and suggested, that he should be promoted, on the first vacancy, to a larger pergunnah. The Government fully concurred

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in Mr. Davis's sentiments on the merit of Akber Alli Khan, and directed Mr. Davis to give him a public written testimonial of their sense of his services. But they did not think proper to adopt Mr. Davis's recommendation, that they would order him to be promoted; observing that, by the regulations, the appointment of tehsildars was vested in the Collectors.

77. Many years had elapsed from this event, when the strong representations made by Mr. Deane, then Magistrate of Juanpore, on the abuses in the patronage of the tehsildary office, and the fatal consequences of it, to the Police of his district, forced the subject upon the attention of Government.

78. Mr. Deane had represented that many of the pergunnahs were held in the names of the servants and dependents of one person, who was in fact the tehsildar, and enjoyed all the authority and emoluments of the station. Instructions were in consequence transmitted to the Collectors and the Magistrates, to ascertain and report the real holders of the tehsildaries. The answer showed that Mr. Deane's complaint was too well founded; and strict orders were accordingly issued to correct the abuse.

79. But among the persons who had thus irregularly ingrossed many of the tehsildaries, was Rajah Odismarrain, the Rajah of Benares; and the peculiar claims this person possesses to the indulgence and consideration of Government, induced them to exempt him from their general orders, and to direct that his pergunnahs should not be taken from him, but allowed to drop in; at the same time, it was explained, that the Rajah was not to be permitted to continue this system.

80. A few months after these orders had been issued, a person named Deharam, one of the Rajah's dependents, who had been appointed to the large pergunnah of Mohomedabad, died; Mr. Morrieson was at that time acting, as Collector. As register to the city Court, he was well acquainted with the character of Akber Alli, and thought this, a proper opportunity to do justice to his merits. Mr. Morrieson accordingly recommended him to the Board of Revenue for the vacant situation; stating his claims, and acquainting the Board, that, notwithstanding the honorable testimonial which he possessed of his services, he had during so many years, remained unrewarded, and in the smallest pergunnah of the province. Mr. Morrieson might have added the Collector's opinion of Akber Alli's character, contained in his Report to the Board of Revenue on the tehsildars, dated 20th October 1808. I transcribe it verbatim. "Syed Akber Alli Khan, who is the tehsildar of the pergunnah Havelly Sheopore, which yields a jumma of Rupees 35,991, 12 Annas per annum, is a very able and respectable man; is punctual, in the discharge of the revenue of his tehsildary; is perfectly correct, in the duties of his office; always resides in his pergunnah, and is fully competent for the trust he holds."

81. The Board of Revenue were pleased to adopt Mr. Morrieson's commendation, and Akber Alli was accordingly appointed; and the orders of the Board containing his appointment, dispatched to Benares. Before they had arrived however, Mr. Morrieson had resigned the charge; subsequently, the Rajah preferred a petition, which was forwarded to the Board of Revenue, stating, that not having been able to dispense with the attendance of Deharam near his person, another of his dependents, by name Sheolol Chobay, had been some time in charge

of the pergunnah; and praying that this man might be appointed tehsildar. His representation was successful; and Akber Alli's appointment was cancelled.

82. In communicating these new orders, the Board were pleased to direct that attention should be paid to Akber Alli's merits, on some future occasion. But after what he had experienced, this mark of the Board's attention could have afforded him very slender consolation. In fact, he continues to this hour, tehsildar of the petty pergunnah of Sheopore.

83. Will it however be urged, that the abuses I have stated as extensive, are an evil inherent in the system; since they prove that the temptation to abuse was so powerful, that it baffled all control. This objection I have already partially anticipated, by observing, that the whole province, need not have been given to one man. If the objection be applied to the tehsildarry system, under any distribution of the province, I must observe, that it proves too much: for in that case, let the real meaning of this argument be considered, it amounts to this; that generally speaking, the Government have so little confidence in their servants, and are so little able to control them, that they cannot venture to have any offices for natives, on a liberal footing, lest they should become venal. But, in this view of the case, I do not see how any arrangement is to cure the evil: after all, we must have native agents, and we must trust them with power, which, upon the very facts assumed by the objection, will be perverted to the purposes of exactions. The new office, therefore, however humble in appearance, will bear a vast proportion to the facility of abuse. There will always be unprincipled men, determined to take illicit advantages, and indifferent about the means. There will always be weak men, who will allow the officers about them, to convert their patronage into profit. There will be thus, as much corruption, under the new, as under the old system; with this difference, that this new corruption, will be more sordid and disgraceful, and its consequences, more pernicious. What has taken place of late years, in the provinces below, where business, as I have before observed, is chiefly conducted by petty native agents, would, I fear, afford sufficient evidence that these observations, are not mere theory.

84. The tehsildarry office was so respectable and so liberally rewarded, that it by no means followed, because a person paid a consideration for it, he looked to illegal profits; but admitting that, in many cases, those who purchased, would indemnify themselves in that way, their station and their advantages, upon the ordinary principles of human nature, were a sort of security that they would observe a certain moderation and decency, in their misconduct. In the case of petty officers, there is no such restraint; they have nothing at stake but a bare subsistence; they are exposed to great temptation; and if they once give way to it, the fear of detection will only stimulate their rapacity. They will descend to the vilest exactions, and their gains will often be wrung, from the poorest and most helpless of the community. It would be curious to know how much is annually levied by Police darogahs, Commissioners of petty causes, Commissioners of distraint, and the various retainers to the Courts; much more, I am persuaded, than Government are at all aware. The corruption of a Collector, and the oppressions of tehsildars, make a noise, and excite scandal; petty officers fleece the people Rupee by Rupee, and little

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attention is attracted: the items are trifling, and we are apt to forget that the total amount may be enormous.

85. In making these remarks, I am not afraid that I shall be suspected of any sympathy for the abuses attached to the system, which I have been defending. Sensibility shrinks from the name of corruption; the indignation that would sweep away, without further question, every system in which it lurks, may be amiable; but to perform solid service, public men must look at these things, odious as they are, with cooler feelings.

86. The abuses which I have hitherto mentioned, were, in a great measure, foreign to the tehsildarry system: but the oppression of the tehsildars themselves, has been much insisted on. In forming a judgment on this point, it is proper to take into consideration the accidental causes which I have mentioned, particularly the great extent of country placed under one Collector, and the distance of the control: after allowing for the operation of those causes, I see no reason why the tehsildars should have had power to practise greater abuses than the other native officers attached to the revenue and judicial departments. One of the abuses alleged against the tehsildars however, on account of its magnitude, deserves to be specially noticed. They have been charged with contriving to defraud the zemindars, of their estates: a notion of this sort, undoubtedly prevails; but I have not been able to ascertain with any precision the extent of the alleged grievance, or the means by which the fraud was supposed to be accomplished. If, indeed, such things have commonly happened, since the province was settled, and the revenue of the zemindars fixed in perpetuity; it is a fact pregnant with very melancholy inferences. The tehsildar was a receiver of revenue, and an officer of Police; and in both characters, had very limited powers. The tehsildars were controlled by the Collector; the Collector, by the Board of Revenue; the Board of Revenue, by the Government; then, to check the executive officers, came the judicial authorities, the Judge of the District, the Provincial Court of Appeal and Circuit; and last, the High Court of the Sudder Dewanny and Nizamat. Are we to believe that the result of this costly and elaborate organization was, that persons, in the situation of revenue receivers and Police agents, could not be prevented from defrauding people of their estates?—They who credit this conclusion, ought not to be very sanguine about the effects of any new arrangement.

87. A jealousy has been entertained by some gentlemen, of the tehsildars keeping the people, at a distance from the British officers. This effect must have happened in two ways; either from the dread of their power, or from the influence of their character. On the first head, I must repeat what I have already hinted, that if Government cannot devise an effectual control over officers in the circumstances of the tehsildars, there can be no rational hope of improvement from any new system. The cause is desperate. On the weight which the tehsildars might possess, by their character and respectability, I must contend, that though, like every thing human, it was liable to abuse, that influence on the whole, was beneficial and salutary; no country in the world, as I have repeatedly observed, can be well governed, without this natural authority; and if the people are disposed to depend on it, too servilely, the evil can only be effectually cured, by ameliorating the general condition of the society. Now this, in my humble judgment, cannot be a hasty operation, nor be accomplished by rules

formed, on abstract reasoning; however benevolent, in the intention. To improve the general condition of the people, we must secure some hold, on them; our plans must be built, on the existing basis of their ancient institutions, and adapted to their habits and manners; and we must engage in the execution of them, those whom they can understand, and to whom they will look up, with confidence and respect. By degrees, proportioned to the capacity and uprightness of the British officers, what might appear too harsh, in the authority of these native leaders, and unreasonable and injurious, in the customs of the country, would be mitigated, and the people led to know, and to assert their rights. If we attempt to reverse this order; if we begin, by destroying all that is known and respected, we shall inevitably introduce a thousand more evils, than we correct; society will be thrown into anarchy, and all our efforts wasted in a vain contest with its vices and disorders.

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88. Petty officers, it is thought, will not overawe the people; will not prevent their reaching the British officers, with their grievances. Granted that it may be so, at first, what will be the conclusion? The people, unfortunately, will not only, not fear, but they will despise such officers; they will be discontented, with all they do, right or wrong. Feeling themselves emancipated from all restraint, a spirit of litigiousness will go forth, among them, and vent itself in complaints, till the channels of justice become choked. Then, by the sure course of things, one extreme will terminate, in the other. Redress will be impracticable. The officers will perceive their strength; they who complain against officers will become rare: and the people will be subjected to the odious harassing oppression of a multitude of petty tyrants.

89. And is it not at length, time to consider what may be the influence of these principles, on the character and morals of the community. As we proceed, these provinces will soon present the singular spectacle of a great empire, the Government of which, rigidly excludes its subjects from every object of fair ambition, which, in the pursuit, could stimulate men to cultivate their faculties, or, in the possession, enlarge their understandings and elevate their minds. The natives may accumulate wealth, as merchants; they may be proprietors of land; but these occupations, as they are managed in this country, have no great tendency to raise the character. Beyond them, with the rarest exceptions, there is nothing to which the people can aspire, higher than the command of a platoon of sepoys, or the possession of some petty civil office, insignificant in its functions, and paid with a salary, hardly adequate to a bare subsistence. My speculations may have perhaps misled me, but I am persuaded that very unfavorable effects from these causes, may already be traced, in the habits of our native subjects; and their long continuance, must, I think, infallibly end, in reducing the whole population to one ignorant, grovelling, litigious, and profligate herd.

90. But I may be charged with exaggerating the consequences, of the late arrangement; I may be reminded, that the tehsildarry office has not been abolished; and that tehsildars will still be maintained, on a liberal footing. I must be permitted to answer, that my experience of the past, gives me no confidence in such assurances. Should such declarations be made by Government, it would be superfluous to profess my implicit reliance on them. I am convinced that they would be perfectly sincere, at the time. But new necessities will

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arise; motives for economy will again press; the roll of establishments will undergo future revisions; no reasons will occur why the tehsildars may not perform their duties, on less salaries; and at length perhaps, the abolition of the office may be resolved on;—even now, rumours are abroad, that these officers are to be altogether discontinued in Behar. The percentage allowed to the tehsildars, in this and the Upper Provinces, was a fixed fund, which I had hoped would have been kept sacred, for the encouragement and support of respectable natives. Now, that its integrity has been violated, it will soon melt away. The salaries proposed to be substituted, will gradually dwindle, by retrenchment; and the abolition of the office itself, will probably not be long postponed;—then, after the lapse of a few years, a native of education and character, will be a phenomenon; and if afterwards, this consequence should be regretted, that which might easily have been prevented, will never be retrieved.

91. The economy of the measure, is yet to be touched on; a motive of Government, which I can never think, much less speak of, but with respect; yet I take the liberty of observing that economy has no connection, with the merits or defects of the different systems under examination. If improvements can be made in the interior management of the country, and a saving accrue to Government, at the same time, that, would be a fortunate secondary result of the new measures, but ought not to be regarded, as the motive. On the other hand, if an imperious state necessity, enforce the adoption of a worse, but cheaper system, let that, be understood as the ground of the measure, and whatever regret may prevail, all objections must cease. But when these considerations are suffered to mingle, there will always be danger that the merits of the opposing plans, will not be steadily weighed, and that economy, which, ever side it may embrace, will have too powerful a voice, in silencing scruples and overruling difficulties.

92. Waving this reasoning however, and examining the new arrangements, by the test of economy, I am of opinion that its expediency is by no means, clearly ascertained. There may indeed, be a considerable immediate saving; but to say nothing of possible loss of revenue by the change, the establishments below, are very costly, and seem to have a constant tendency to increase. I have already observed, that the Police establishments have been declared inefficient. I now observe, from the Report of the Nizamut Adawlut to Government, on the Police establishments of this province, dated the 18th of December 1807, that they have a plan in contemplation for strengthening the Police, by stationing armed peons throughout the country, in every town or considerable village. I think I am within bounds when I say, that the execution of this plan, will double the present charge on account of Police. The judicial contingencies below, in the articles of jails, guards, cost of banishment and transportation, rewards for the apprehension of criminals, diet of prisoners and witnesses, are already very heavy; and as there seems reason to expect that crimes, and dacoity in particular, are increasing, may be expected to augment daily. Should there be any weight in the arguments which I have presumed to advance, the system will by degrees, be attended with the same effects in the Upper Provinces, the first saving will insensibly be absorbed, in these charges; and there will be superadded an expenditure, still more to be deplored, of the blood and happiness of the people.

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93. I have already exceeded all ordinary bounds; and there yet remains a topic, so important in itself, and so closely connected with all my former reasoning, that I cannot pass it over in silence, though my observations on it, must necessarily be very brief.

94. Within a few years back, by cessions and conquest, the territory under the immediate superintendence of the Government-General, has been doubled, for I believe I may say double, without any exaggeration. The plan adopted for the management of these extensive acquisitions, has been to appoint a temporary Commission for the settlement of them, which on executing its task, is to be withdrawn; and afterwards, the whole detail of revenue, justice and Police, is to be placed under the cognizance of the Boards and great officers, at the Presidency of Fort William, who already exercised the superintendence of these objects, in the old territory. With great submission, I take the liberty of expressing my firm conviction, that this system is defective, in the very important point of control, and consequently, that it will be found inadequate to maintain the internal peace, justice, and good order of these remote possessions.

95. The superintendence of revenue details, and of the appointment of the native revenue officers, is vested in the Board of Revenue. The superintendence of the judicial and Police establishments is the duty of the Court, called the *Sudder Dewanny* and *Nizamut Adawlut*. The superintending powers of the Provincial Court of Appeal and Circuit are too insignificant to be taken into the account.

96. In the course of this report, I have had occasion to notice strong symptoms of inefficiency in the control of the Board of Revenue and Government, over the revenue affairs, even of this province. After this experience, what can reasonably be expected of the same controlling powers from the province upwards, in *Bundlecund*, the *Doab*, and *Rohilcund* to *Banda*, *Saharumpore*, and *Moradabad*. The same reasoning may be extended, with equal, perhaps superior force, to the superintendence of the Court of *Sudder Dewanny* and *Nizamut Adawlut*, in proportion as its duties are more extensive, arduous and important, and exact a more thorough knowledge of every local peculiarity.

97. Rumours very generally prevail, that the abuses charged against the *tehsildarry* system in the province of *Benares*, have also existed in the provinces above. If the fact be so, can any person who has duly weighed the preceding considerations, deem it a subject for surprise, or derive any inferences from it, unfavorable to the particular system.

98. To resume the immediate object of my attention, the great distance of the seat of control is not the only mischief. The new country, has already, and will every day, still more pour into the Boards and offices of the Presidency, an increase of business, to which they are totally unequal. Those Boards and offices had, certainly, not too little to do previously, and thence their present burthens may be conceived. But the extension of territory, is not the sole cause of this increase of business. When that extension took place, and the resolution was adopted, to administer the affairs of the new country, by the officers at the Presidency, an arrangement seemed absolutely necessary, to shift on some local authorities, a portion of the details which now centre in those offices. So little however, has this temperment been resorted to, that a practice prevails, and every day gains ground;

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of drawing down to the Presidency, every species of minute detail. To show how far this practice has been carried, I shall content myself with quoting the provisions of Regulation V, 1804; by which none of the British officers, judicial, revenue or commercial, in the immense extent of country immediately dependent on the Government-General, can remove any native officer receiving a salary of more than 10 Rupees per *ensem*, (that is, in English money, £15 per annum) without first bringing him to a regular trial, and submitting the proceedings to some of the superior authorities in Calcutta. Nor is this formality required merely in cases of guilt and misconduct, where the ground of the dismission would involve a stain upon character. In capacity so easy to see, so difficult to prove, and to embody on a record; has been constituted a *corpus delicti*, and subjected to the same process.

99. It is worth while to attend to these rules, in reference to the Courts of Circuit and appeal. These Courts are composed of three members, who must all be of long standing in the service: in their civil capacity, they have considerable power and property: as criminal Judges, they possess singly, a very extensive jurisdiction over person, liberty, and reputation; yet to leave them, the regulation of their own ministerial officers has been thought too much: the united voice of all the three Judges will not suffice, to remove the lowest of the classes of their clerks.

100. To trace the future effects of these two causes, the remoteness and consequent weakness of the superintending powers, and the overwhelming multiplicity of business, would be almost superfluous. All affairs that relate to the internal management, must be hastily dispatched. The want of leisure, and difficulty of procuring accurate information, will render impracticable a patient discriminating attention to local peculiarities, and will generate a disposition to cut short all troublesome questions, by uniform arrangements and sweeping general rules. The real inefficiency of control, in spite of the shew of minute and rigorous superintendence, will be felt and abused; evils and disorders will multiply; new rules and forms will be resorted to, as the remedy. The remedy will, in turn, increase the load of business; and these causes will continue to operate on each other, in a perpetual circle of action and re-action, till a pressure arises, that will endanger the stoppage of the whole system.

101. Political objects may perhaps be thought beyond my province; but in the new territory, they are, and must for some time be, intimately blended with revenue and judicial affairs. The wars of Sounnee and Beejee Ghur, and more recently of Kamonah and Gonowry, arose out of revenue and judicial matters. I have no intention to insinuate that these unpleasant events were owing to any mismanagement of our public officers, or to any defects of our regulations; for I am really not particularly informed of the circumstances, in which they originated. But they shew that such causes, might produce such effects, and in my humble judgment, concur, with a thousand other considerations, to prove that a subordinate Government is as necessary in the new territories, as at Madras or Bombay.

102. I will not, for the present, longer encroach on the time of the Nizamut Adawlut and Government, though I cannot but regret that want of leisure has compelled me to lay my reflections before them, in so imperfect a shape. To complete the subject, a review of the

administration of civil justice, was required; which, if I do not flatter myself, would have afforded many powerful arguments for the opinions which I have advanced. This, I may perhaps undertake hereafter; but I must now return to my ordinary duties, and leave these great questions, to the wisdom of my superiors.

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No. 4.—Benares Division, 1808.

(Signed) JAMES STUART;

BENARES,
5th February 1808. }

3rd Judge.

To W. B. Bayley, Esq.,

• • Register to the Nizamut Adawlut.

Sir,

Para. 1. It is with much diffidence that I address the Nizamut Adawlut on the present occasion, for I have to propose measures, the nature of which they are, I know, generally averse to.

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2. As the Nizamut Adawlut, the Government, and the people of the country, look to the Judges of Circuit, as well as to the Magistrates, for the establishment of an efficient Police, I consider it to be my duty to call the attention of the superior Court to this subject.

3. I do not wait till the end of the Circuit, when, in the course of official routine, I should have to make a report to the Court; because the evil which I complain of is great and increasing, and every instant of delay, serves only to furnish new victims to the atrocities which are daily practised.

4. That dacoity is very prevalent in Rajeshahye, has been often stated; but if its vast extent were known, if the scenes of horror, the murders, the burnings, the excessive cruelties which are continually perpetrated here, were properly represented to Government, I am confident that some measures would be adopted, to remedy the evil; certainly there is not an individual belonging to the Government who does not anxiously wish to save the people from robbery and massacre, yet the situation of the people, is not sufficiently attended to. It cannot be denied that, in point of fact, there is no protection for persons or property; and that the present wretched, mechanical, inefficient system of Police, is a mere mockery.

5. The dacoits know much better than we, how to preserve their power; they have with great success established a respect for their order, by speedy, certain, and severe punishments, and by judicious arrangements for removing obstacles and for facilitating the execution of their plans.

6. Such is the state of things which prevails, in most of the zillahs in Bengal; but in this, it is much worse than, in any other I have seen. I am fully persuaded that no civilized country ever had so bad a Police, as that which Rajeshahye has at present.

7. It is not many years since the people about Govingunge, on the northern frontier of this district, finding that they could get no protection from us, and that their condition was become quite intolerable.

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ble, rose in a mass, and executed a great number of dacoits. One or two happy instances of successful opposition to robbers might possibly excite the same spirit here; in the present state of things, it is perhaps desirable that such an insurrection should take place here, and probably it will happen sooner or later; for things cannot continue much longer, as they are. I trust, however, that Government will rather administer relief, in a proper manner, than suffer the application of so violent a remedy.

8. There are two grand points for the dacoits to effect; first, to prevent apprehension; second, to prevent conviction. For the first, they bribe the zemindary and Police officers; and for the second, they torture and murder the informers, prosecutors and witnesses, who appear against them.

9. The progress of this system is dreadful; the dacoits become every thing, and the Police and the criminal judicature, nothing.

10. I do not speak of these evils, merely to add that I lament their existence; but to propose a remedy, and to entreat that steps may be taken without delay, to save some of the lives which are every day exposed to the dacoits.

11. I am at this time, oppressed with business; near 1,700 witnesses are kept from their homes, and three or four hundred prisoners remain untried. I cannot keep these people waiting, while I am reading papers to procure information, digesting plans, and writing letters. I have no leisure, but on Sundays and at night; so, I must be excused from going minutely into things now; and I shall only beg, for the present, at least, I may have the credit of giving no overcharged statement, but simply describing things, as they appear to me, from the most accurate observations I can make, and the best information I can procure; and I have only to recommend that relief be soon granted to the unfortunate people of this district.

12. On my way through the northern parts of this zillah, I had some conversation with a zemindar and a Police darogah, who have distinguished themselves, by their exertions to apprehend dacoits. I exhorted them to use every effort for the seizure of Pundita and Cartica, two notorious sirdars, whose gangs have long infested that part of the country. They told me that it was impossible to get any information about the great dacoits; that the houses of all the principal inhabitants were open to them; yet, that nobody dared mention their names, for fear of being murdered. The darogah told me that orders issued by the Police were immediately communicated to Pundita. They attributed the success of the dacoits to the same cause, that every body else does; namely, the protection given them by the zemindars and Police officers, and other people of power and influence in the country. Every thing I hear and see, and read on this subject, serves to convince me of the truth of this statement.

13. The principal persons who have lands or farms in the northern parts of this district, where there are most dacoits, are the foudarry serishtadars; Uncoopinder Narrain, and the peshcar Ruheem Oodeen Kishen Sindial, a dewanny mohurir, and Domeen Geer Goseyn and Anoop Moonshee, who hold no offices under Government.

14. There is evidently a connexion of interests between Domeen Geer Goseyn, and the two foudarry officers who farm lands together, and mutually support each other. Anoop Moonshee again, is connected with Kishen Sindial, and with one Radamohun Ghose, a serishteh

vakeel, who appears to be a very considerable person here. Most of the Police darogahs seem to be, under the influence of Ruheem Oodeen; Anoop Moonshee and Domeen Geer accuse each other, of harbouring dacoits, and there is every reason to believe they are both guilty; for a great many notorious dacoits, and harbourers of dacoits, live on their estates, as well on Ruheem Oodeen's and Unoopinder Narrain's, and Kishen Sindial's, although it is not easy to apprehend them; or if they are apprehended, to convict them.

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15. The Magistrate here, has so much to do, that a great deal of important business is necessarily left to the principal omla; that is to say, to the serishtahdar and Ruheem Oodeen. It rests with them to bring forward whatever appears to be most pressing, and the Magistrate always allows them, to give their opinions on the cases before him. Now it appears to me, that if matters of consequence are unwarrantably kept back, and if criminals are improperly released, great responsibility should attach to these officers; for it is quite out of the question to suppose, that as far as the Magistrate is concerned, these errors proceed from any thing but inadvertency.

16. But if there are very serious charges against these men and their dependents, for all sorts of oppression and violence, and for using the power and influence of their official stations to tyrannize with impunity, and to suppress complaints and prevent their being brought to decision; I think it must be admitted, that they ought not to be allowed to retain their situations.

17. I have lately sent an order to the Magistrate to bring to decision without delay, seven complaints of this nature, all very serious, and most of them, bearing the strongest appearance of truth. The complainants had been twice to the Court of Circuit, and once, to the Nizamut Adawlut, and the Magistrate, whenever they came, ordered the cases to be brought forward; yet they were not brought forward; and it is plain, that as far as regards the Magistrate, the only reason for the neglect, was the multiplicity of business which compelled him to trust to his omla, for a proper selection of the most important cases.

18. I mention this, to introduce a more daring instance of their interference, which, with the fact of their mofussil connexion with dacoits, leaves no doubt in my mind, that these two men are the chief causes of the dacoity here, and the chief obstacles to its suppression. Anoop Moonshee, who is not friendly to Ruheem Oodeen, or the serishtadar, seized Ata, a notorious dacoit, of Pandita's gang, an inhabitant of Sonadiggee, which belongs, to the serishtadar and Ruheem Oodeen, and appears to be a nest of dacoits. Ata confessed to the darogah, three dacoities, two of them attended with burning; and he was sent to the Magistrate, who took evidence of his confession, and, instead of committing the prisoner, as he usually does in such cases, ordered the proceedings to be kept with those of Jhaupra and others. The Magistrate does not know why they were joined with Jhaupra's; probably it was, because Ata was of the same gang as Jhaupra; this happened in February. Among the proceedings held in April, in the case of Phantoo and others, notorious dacoits, it is said in the examination of some of the witnesses, "the witness then looking at Ata, who was apprehended on another charge, said, this Ata is a notorious

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"dacoit." In fact, there was but one charge against Ata, that had been joined with Jhaupra's case, and the Magistrate can give no account of the introduction of Ata, among the prisoners in Phuttoo's.

19. On the 2nd of May, without any further evidence for or against Ata, is an order on Jhaupra's case, in the record of which, was the confession of Ata, stating that there was nothing proved against Ata; but that as there was another charge against him, he must not be released till that should be decided. On the 4th of May the case of Phuttoo was brought on, and among the prisoners was Ata, placed there, I suppose, by a trick of the omia, that he might be regularly discharged; for there was nothing against him;—then an order was passed for the commitment of Phuttoo and others, and for the release of the other prisoners; so, Ata escaped.

20. Hearing of this, I called for the proceedings on the 2nd June, and after exclaiming much and publicly against the atrocity of releasing a dacoit, I gave notice that I should enquire into the affair next day; but, owing to great pressure of business, I was obliged to put it off till the day after. Among the papers, I found an order of the Magistrate, dated 4th of May, directing that Ghansee and Chamareah should give security, or be imprisoned a month. From the proceedings, I suspected that they were both notorious dacoits; and there was evidence of Ghansee harbouring Jeetoo, a notorious sirdar dacoit and murderer, who had robbed and murdered with Pundita's gang for many years. These were all ryots of Domun Geer, Ruheem Oodeen's friend. As that day, the 4th June, was the term of their imprisonment, I sent instantly to the jail to prevent their discharge; but they had been released the day before. One of the mohurirs, Nundcomar, admitted that he had written out the order for their release, and taken it to the Magistrate to sign, telling him the period for their imprisonment was expired. When I attempted to make enquiry into this affair, I found Mahomed Tuckee, the mohurir of the jail, whose particular business it was to prevent the release of persons in their circumstances, trying to thwart my enquiring, by threatening another mohurir, whom I was questioning on the subject. I directed the Magistrate to suspend Mahomed Tuckee, and I hope the Nizamut Adawlut will dismiss him.

21. The foudaree sheristadar, with his 60 Rupees a month, and the peskhar, with his 40, have contrived to possess themselves of great landed property in this district; from their connexions with zemindars, and their official situations, they have acquired a degree of power and influence which they turn to the worst purposes. I am persuaded that they derive a revenue from the dacoits, and give them protection; and that they suppress complaints, which are brought against themselves or their dependents.

22. I will not venture to say, that the dismissal of these two men, will be followed by an immediate cessation of dacoity; but it is very plain that, as long as they retain their power and influence, dacoity will increase; and that it is extremely difficult for any man to obtain justice here, if they are disposed to prevent it.

23. If the Court do not think proper to dismiss the serishtadar and peskhar, I recommend that they be suspended, till all the criminal cases now pending against them, or any of their officers or dependents, be finally settled.

24. I further beg leave to recommend, that the Magistrate be permitted immediately to suspend any Police darogah, in whose jurisdiction dacoity may be very seriously prevalent, or where notorious dacoits reside.

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I have, &c.,

(Signed) E. STRACHEY,

No. 5.—Rajeshahye Division.

3rd Judge.

NATTORE, 13th June 1808. }
Calcutta Court of Circuit. }

(Signed) W. B. BAYLEY,

Register.

To W. B. Bayley, Esq.,

Register to the Nizamut Adawlut, Fort William.

Sir,

I must again entreat the attention of the Court to some suggestions with respect to the Police, and to the operation of the more immediate causes of dacoity; and to a consideration of the reasons, why the sanction of the criminal law is become inefficient in the way of example, and can no longer deter from the Commission of crimes, or affect any criminals, except those who, in justice are not deserving of severe punishment.

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I consider it as out of the question, to improve the moral and religious principle of the people, by direct positive institutions. We are too ignorant of the natives, to attempt anything so artificial, without imminent risk. We do not understand the operation of such institutions on their minds, or their tendency, with respect to the frame of the society. As for the criminal law, I believe the impolicy and inefficacy, even the mischief of very severe punishments, is generally acknowledged, as well as the injustice of inflicting punishment, where other remedies might have been used, with equal effect. With respect to increasing the severity of the criminal law, we have before our eyes, an admirable example. In 1803, and again in 1805, this principle was expected to prove a remedy for dacoity. It has been tried, and it has utterly failed. As it is impossible to conceive a case more directly in point, or a more full, simple, convincing proof of the insufficiency of the means to the end; I trust no increase in the security of the criminal law, will ever be again resorted to.

As punishments are more severe, stricter proof of the crime is required; and consequently a proportionally greater number of criminals, escape conviction. Besides, the terror of the severer punishment, makes the criminal more careful to guard against being taken; and as it has no tendency to increase the activity of the Police, but the contrary, the number of offenders apprehended, will, of course, be less than before. The dacoits now guard against the danger of apprehension and conviction, by corruption and terror. They would give more

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bribes, and commit more murders, if they thought more precaution necessary; and the consequence would be, that the difficulties of apprehending and convicting dacoits would increase, and people who had been robbed and tortured, would still be compelled to perjure themselves that they might not be murdered.

And with respect to the administration of the laws, are not the Judges now entrusted with as much power as is proper? and if the law was made more severe, would it not be necessary to extend their powers still further? And are we all fit persons, to be entrusted with discretionary power to inflict punishments, which are by many considered to be worse than death? Persons who are entrusted with such power, ought to be appointed from no other consideration whatever, but that of the fitness of the man for the place. But I would ask, whether all our appointments have ever been so filled? and whether it is probable, from the nature of our service, that they ever will be? We may all be Judges, learned, and unlearned.

With respect to myself, I must candidly confess, that every day's experience and reflection on the nature of our Courts, and of the minds and manners of the natives, as far as I can see, serve to increase my doubts about our capacity to discover truth among them. It appears to me, that there is a very great deal of perjury, of many different shades, in our judicial proceedings; and that many common rules of evidence here, would be inapplicable and absurd. Even the honest men, as well as the rogues, are perjured. The most simple, and the most cunning, alike make assertions that are incredible, or that are certainly false. If the prosecutor in cases of dacoity was to be disbelieved in all cases, because there was perjury; scarce a dacoit would be convicted. By cross-examination, you may draw an honest witness into as many absurdities and contradictions as you please; but it is not easy to detect the persons who come forward, as eye-witnesses in cases of dacoity;—their story is all true, but one point, the identity of the persons whom they accuse; and how can you discover whether this is true or false?—Some witnesses are loquacious, some taciturn; some frigid, some over zealous; some willing, some unwilling; some bold, some timid, some scrupulous; some come to give false evidence, in favor of a friend or a master; some to ruin an enemy; and the signs of the different modes that disguise truth, are so very equivocal, and often so unintelligible, that nothing can be depended on. There is not one witness in a dozen, on whom you can implicitly rely for a purely true story. It has very often happened, that a story which, by attending only to the plain direct course of things, I believe to be true, has, by examining into matters apparently connected in a very distant degree, with the case, turned out to be entirely false. I am afraid that the evidence of witnesses in our Courts is, for the most part, an instrument in the hands of men, and not an independent, untouched source of truth. With these impressions, it is natural that I should at least, entertain some doubts of the propriety of extending the powers of the Court. What can be more absurd than some of the futas of the law officers? And is it not very bad to subject such futas to the confirmation of men, who are not capable of forming a rational opinion concerning them?

I rather wish that our power of inflicting severe punishments were more confined, and that there were more distinctions and modifications in the now existing laws against dacoity; for it is dreadful to

confound, in one undistinguished mass, infinite shades of criminality; to blend even innocence and misfortune with guilt the most atrocious.

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What does a gang of dacoits consist of? There is the sirdar; the leader of the party, when he is present, and their director, when he is absent. He is a professed robber and murderer. He is not only the conductor of the atrocities that are committed, but he is the point of union of many inferior criminals. He finds recruits for his party, not only by accepting the services of wretches like himself, but he has recourse to persuasion, to force, and to terror: some of his party, are pressed to carry bundles or torches; some are severely beat; some threatened, with death; some, with dacoity, if they refuse to join. Many, thus initiated against their inclination, are gradually corrupted, till the greatest crimes are familiar to them, and they become, at last, hardened dacoits. A gang of dacoits, then, does not consist entirely of professed robbers: many of the party, are poor, honest, industrious people, who are seized for the service of the night; some assist willingly, but not actively; and some, are regularly established robbers. Is it right that so heterogeneous a set as this, should be jumbled together, and be all liable to the same punishment?—It is the duty of the legislature to protect those ignorant and helpless creatures, who cannot protect themselves:—one part of the system, should not denounce against an unfortunate wretch, death or other exceedingly severe punishment, for a crime which, owing to the defects of another part of the system, he is compelled to commit. If you refuse him protection, and leave him to the uncontrolled power of robbers and murderers, will you inflict severe punishment on him, after the offence has been forced upon him? If you could not check that power, how could he resist it?—But the duty of the legislator is not confined to this coarser sort of protection; he must consider that this is a weak and ignorant race, and it is a duty to save them from temptation, to prevent corruption from spreading around them; and if this duty is neglected, and crimes are generated in consequence, with what justice can the criminal be punished?

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sion.

Such are the considerations from which I think it is repugnant to all good principle, to neglect the means of prevention, and to punish for dacoity indiscriminately. If it is now admitted that to increase the severity of the Criminal Law, and to enlarge the powers of the Courts, is exceptionable in every point of view; let it be considered whether good preventive measures could not be contrived. In proposing such measures, I am aware no infringement on our political principles, can be allowed; no changes in our fundamental institutions; no additional expense; no serious innovation of any kind. I do not want to create any new power; to establish any new office; to rescind any Regulation, or to proceed on any principles, but those which are already admitted.

What I purpose generally, is this: to turn the existing power and influence of the country, to the assistance of the Police.

I assume as a fact ascertained beyond all doubt, as far as my sphere of observation extends, that is to say, the Calcutta and Moorshedabad divisions (of the Dacca part, I am wholly ignorant) that dacoits inhabit populous countries. Where there is power and influence, of course there are few exceptions; but I speak generally. If any person demands proof of this, I refer to the reports of the darogahs, and the records of the Criminal Courts; and I ask, in what sort of places dacoits

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are apprehended, and what appear to have been the ordinary habits of their lives. I am not afraid that this will be contradicted; and I am convinced that the more detail is gone into, to ascertain the fact, the more fully will it be confirmed. Indeed, a little attention to the circumstances of dacoity, to the persons of whom the gangs are found to be composed, the nature of our Government, and the state of society, would, without any actual knowledge of the fact, render it highly improbable that dacoits should be other, than what I have stated. In short, I take for granted that dacoits are not the solitary inhabitants of woods and deserts, and secret places; but that they live in the neighbourhood and society of men.

It seems to be a prevailing opinion, that the state of society in Bengal, owing to the reduction of the great families, and the division of estates, is now such, as to be unable to afford assistance to the Police. That this opinion is erroneous I entertain not the smallest doubt. Consider who are the chief persons of power and influence in the country, and how perfectly they are, at the mercy of Government; how closely within its reach. These persons, are the principal native officers of Government; and the zemindars and farmers, under their immediate authority, are the inferior native officers of Government; and their dependants, and the naibs of the zemindars and farmers, under them again, are the gomastahs and tamadars, and different officers belonging to the Cutcherry and the munduls, peramanicks and pykes of villages. Large estates are managed chiefly by naibs in the mofussil, and the very small estates are managed by the proprietors themselves. Large towns which are, I believe, very seldom the residence of dacoits, are the only places where there are many independent men. Throughout the rest of the country, the great body of the people are subject to the power and influence of a few individuals; no objection can arise, from the vast number of independent talookdars. I know that the dacoits, generally, do not live on their estates. Indeed, he who carries desolation into the neighbouring lands, cannot expect to hold an undisturbed residence, on the estate of a man who is unable to protect him. I should have no concern about the estates of petty talookdars; dacoits may be there, sometimes, but not often: and if they can be rooted out of the great estates, there will soon be an end of them. The connection of dependence from the zemindars and the officers of Government to the lowest of the people, is as general and as perfect, as can be conceived. Government, and natural authority, is strong throughout; the superior is, in the daily exercise of authority, over the inferior, by calls on his personal services or his property. If this authority is exercised in moderation, and according to usage, we hear nothing of it; when it is excessive, it frequently appears in our Courts. When a darogah gives a detailed account of his proceedings to apprehend dacoits, he almost invariably speaks of his demanding assistance from the zemindar; when he or his omrah go to a village, they immediately apply to the chief officer of the zemindar; when they find it necessary to apologize for the bad state of the Police, they blame the zemindar and his officers. I scarcely know an instance of any other reason being assigned. Again, every zemindar has at the tanuah, a vakeel or a pyke, or some sort of agent. This man, generally acts as a goyendah also; he is often the confidential agent of the zemindar, of the Police officers, and of the dacoits. The effects of this soon appear, that is to say, dacoity begin; but if the first appearance of the evil, was a signal for the punishment

of the zemindar and the darogah, and the dismissal of the latter; we should soon find, that instead of uniting against the Police, they would see that their immediate and obvious interests required them, to unite for its support. The zemindars are bound by their engagements, and by the regulations to assist the Police. Let that part of their duty be explained; let it be taken in rather an enlarged sense; and let it so have the sanction of law. I would not require of the zemindars any acts which they are not themselves, occasionally in the habit of performing, and to which they are not generally bound; but instead of making them apprehend notorious dacoits as they do now, whenever they think fit, or whenever they are specifically called on by the Magistrate, or the Police darogah, I would declare it to be their duty to apprehend notorious dacoits, at all times. I would subject them to fine and imprisonment for neglect; and if any notorious dacoit lived on their estate, the presumption should be, that it was by their neglect, and the burden of proof that it was not, should be upon them. I would declare, that the ~~fact~~ being proved of any notorious dacoit holding undisturbed residence on their estate, should render that estate liable to forfeiture, and the inferior officers of the zemindar, to be liable to fine and imprisonment. I would not allow the nab of a non-resident zemindar to act, without security from his principal to a large amount, which should be forfeited, if he neglected his Police duties; officers of Government guilty of offences against this rule should be liable to immediate dismissal, should never be allowed to serve again, and their estates should be liable to be forfeited.

I think it is impossible to doubt that the dacoits are protected by the zemindars or their dependents, by the Police officers and their agents at their tannahs, and by the persons who have power and influence at the Magistrate's Cutcherry. When I speak of protection, I mean to include in the expression every sort of connivance and neglect by which dacoits are enabled to live unmolested, and carry on their profession.

I beg leave to remind the Court, that some suggestions about the harbouring of dacoits, which I made last year in my report on the Calcutta circuit, were generally approved; and I understood that what I then proposed would be carried into effect; and though as yet nothing has been done, I can with some confidence again address the Court on the subject, knowing that my first principle has been admitted. I am aware it may be urged, that what is true in Rajeshaye may not apply elsewhere. I must however, beg leave to say, that when the causes of dacoity are hidden, our best hope of discovering them, is to be found in attention to these districts, where the evil is so intolerable as to force itself into public notice, in most points of view. Such was the state of Nuddea last year, till it was reformed by Mr. Macan; and such is the state of Rajeshaye. Now my opinion respecting the great causes of dacoity was chiefly founded on what I saw at Nuddea; and it is most fully confirmed by what I have seen here.

I trust that the importance of the subject, and the nature of my troubling the Court with so very long a letter;

* *Sic in Orig.*

I have however more to add, relating more particularly to this district.

It is ascertained that a great number of murders, and of dacoities attended with murder and with dreadful cruelty, have been committed, in the northern parts of this district; many of these offences are

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cuit, on termi-
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so alike, in the circumstances attending them, that, *prima facie*, it is evident that they are not entirely unconnected, but that they are directed by the same persons or on the same principles, or follow, from some common cause. The most exact mode of ascertaining the truth is doubtless, by the proceedings of a Court of Justice, when that is practicable; but if causes do exist to prevent the truth from being so ascertained, other modes must be resorted to. We must in this, as in other cases, take the best evidence that can be had.

We know that certain persons who have been murdered, were objects of vengeance to certain individuals; we know that those individuals, are the terror of the country; so that a common and almost universal belief prevails of their always murdering their accusers, which is founded on the fact, that many of their accusers have been murdered, and an opinion that they were the murderers. We know that many of the crimes imputed to these offenders are committed in open day, in the most public manner; and therefore we cannot doubt that ample evidence against the criminals does exist; although from the operation of a pre-established terror, it does not appear in the Courts, such evidence is certainly whispered about in the country: hence it is, that public opinion or common report and notoriety, is in the present state of things, entitled to a particular degree of credit.

It happens sometimes that persons connected with some of the individuals above alluded to are apprehended by the Police officers, and the darogah of the tannah sends to the Magistrate a full confession of crimes, which the prisoner is said to have made, with a disclosure of the circumstances connected with them, and of his accomplices. This confession is seldom successfully employed, as a ground for ascertaining truth; but it is considered as in itself authentic, and is sent to the Magistrate, who commits the accused to be tried by the Court of Circuit. A confession sent by a Police darogah is liable to such strong objections, that it is impossible to believe it, without some further confirmation than the oaths of the attesting witnesses; for it is not improbable that the darogahs or their dependents or goyendahs very commonly intimidate or ill-treat the accused, till his spirit is broken, and he agrees to confess; then, his examination is taken, and to the attesting witnesses, it seems to be voluntary. Notwithstanding this, if many of the circumstances stated in the confession are certainly true, and the rest of it, corresponds with public notoriety, it is impossible to withhold our belief from it entirely; although such evidence is not enough to convict the person said to have confessed, much less those who are accused by him. When the confession is confirmed, so far as to convict the person confessing, some additional weight is due to the accusation of his accomplices. It is admitted that the terror of a sirdar dacoit prevents people from giving evidence against him; a witness is sometimes persuaded by the Police darogah to give information, and when he comes to the sudder, he denies it all. How is it possible to ascertain whether this difference is owing to the roguery of the darogah, or the timidity of the witness?—But this we know, that a sirdar dacoit has generally the means of saving himself from conviction; and that, although all the world say he is a notorious robber and murderer, not an individual can be found, who will give evidence against him. This is a dreadful state of things; and so it must remain, till confidence is restored to the people, by removing

their well grounded fears, by extirpating the sirdars, and giving a real efficiency and vigour to the Police.

From what I have said, the Court will perceive that the trial and the disposal of the sirdar dacoits is of the most serious importance. If these persons are condemned to imprisonment for a term of years, or to be confined till they give security, they are soon mixed with a horde of convicts, and they are not distinguished from the rest; yet the release or escape of one sirdar dacoit, is of more evil consequence to the community, than that of a thousand inferior criminals. Pundita, who has been the cause of so many robberies and murders, escaped from the Rungpore jail. The sirdar dacoit among the fakeers, north of Dinagore and Purneah, was released from prison, a few years ago; so was Amanut Khan, a sirdar lately taken here; so was Sookta. I don't remember any other instances at present; but I dare say the Nizamut Adawlut must know many of the same kind.

Pundita and Kartica have long been the scourge of the northern part of this district. The extent and boldness of their depredations; the many murders, burning, and other cruelties which they commit; their discipline and secrecy, and the terror which they have established, are well known. Pundita and Kartica are supposed not to rob often, in person; they are known to the ordinary dacoits only by name; no account whatever is to be had of them: it is from notoriety only, that they are believed to be the heads of the robbers. Their subordinate sirdars, however, are well known, and several of them have been apprehended: Jhapra, Bheeka, Sookta, Jeetoo Phuttoo, and a few others of inferior importance, are now under trial. I think it is pretty certain, that the three first, have been principals, in at least 10 or 12 deliberate murders; the two others, may not have committed, quite so many perhaps. As to the persons who have been hurried by them, and their gangs, so as to survive but a short time, they may be hundreds.

I now enclose several papers, from which the Court will be enabled to judge of the state of the northern parts of this district. The Court will observe, that many of the events mentioned, are not of very recent date, and several sirdars have been since apprehended; but I cannot consider the evil to be cured, till there is reason to believe, not only that dacoity is reduced, and that the fears of the people are removed, but that the causes of the evil are destroyed; that is to say, all the sirdars are taken, and till the Police is rendered efficient, and the power and influence of the county, is actually employed for its support.

I have now further to recommend, that the trials of all sirdar dacoits may be sent to the Nizamut Adawlut; my reason for this is, that the disposal of these greatest of all criminals is of very high importance to the community, and it is proper that such cases should be brought under the highest authority in the fullest manner.

I have the honor to be,

Sir,

MOORSHEDABAD ZILLAH
RAJESHAHYE,
the 19th August 1808.

} Your most obedient humble servant,

(Signed) E. STRACHEY,

Court of Circuit.

3rd Judge.

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Contents of the Arzees of the Darogah of Sherpore, which are en-
closed; dated

9 Phagan.—The darogah speaks of Jampra, a sirdar dacoit, being taken, and his confessing that he carried off Baroo Paramanik's wife; of his being accused by several confessing prisoners, of the murder of Nizamooddeen and Rubeca, and Becakoollee, and Baroo Paramanik and Ruhmut Mithdull, and Ram Kaunt, Mundul, and Manik sircar, and Wuzeera, and Khuttea:

16 Chyt.—The darogah sends in Ata, with his confession of robbing with Busa, Nusra Dak, Jecloo Phuttoo Jampra, &c.; 25 sirdar dacoits, of robbing and burning Doteea Koomar, Gorachund, and Lalchund:

11 Phagan.—The darogah gives an account of his expedition to apprehend a number of dacoits; of his apprehending Jeetoo and others; of Jeetoo's confession; that he robbed at Kishen Kannts and Anundeeram's; of his account of the wounding of Mohunchung, the murder of Ruhum and Mondee, and the evidence of these persons' heirs, that Jeetoo, Phuttoo, and others had murdered them. The darogah gives an account of the dacoity at Mohuns; of the rescue and supposed murder of Hureca, and seven other dacoits, at which three people were murdered, said to have been committed by Jeetoo Phuttoo, and others. The darogah speaks of the neglect and connivance of the zemindar, and of the neighbouring darogah, and mentions the haunts of the dacoits:

26 Jeyt.—The darogah complains of the dreadful consequences of the release of notorious dacoits, who, for want of evidence, have been acquitted by the Court of Circuit:

9 Assar.—The darogah points out how impracticable it is to give efficiency to the Police, without the assistance of the zemindars:

1st Bysak.—The darogah reports the notoriety of Jeetoo Phuttoo and others, and their committing murders, and terrifying the witnesses.

(Signed) E. STRACHEY,

3rd Judge.

NOTES.

Baroo Paramanik of Amun was robbed and murdered by dacoits in Augun 1213. Jampra is supposed to have been of this party. In Assin 1214, Jampra carried off his widow Poosee and her young child, and kept them at Kygatace in Mymensing, till Poosee died. Such was the terror at Amun, that Poosee could get no protection, and was under the necessity of going with Jampra, who threatened to kill her and her child, and every body who interfered. The child, who appears to be about seven years old is terrified to the greatest degree, at the sight of Jampra. The people of Amun, whether from fear or from collusion (they say from fear) neglected to report to the tannah the murder of Baroo, and the rape of his wife.

Nizamooddeen and Rubbea were two goyendahs, were made away with. It is supposed that Jampra, Hureca, Bheeka, and some others, murdered them only because they were goyendahs.

Ruhmut Mundul lived at Tulasore, where the dacoits frequented his house. At last, he gave some information about Sookta and Bheeka. In Mang 1213, he was carried away from his village in open day, in

the most public manner, by six men dressed and armed like tannah chuprassees. The villagers assembled, and made some feeble attempts to rescue him: at night, the dacoits brought him back to his own house; completely plundered it, and carried him off again. It is said, by confessing dacoits, that he was murdered that night, by Jampra, Bheeka, Sookta and others.

Wuzeera and Khutteah were goyendahs employed by the darogah of Sheerpore in Chyet 1213 to apprehend Sookta and Bheeka. The dacoits heard of this, and murdered them. Several of the gang confessed at the tannah, and pointed out the bodies of the goyendahs. Six men were executed for these murders. In their mofussil confessions, they said Bheeka and Sookta were the persons who killed Wuzeera and Khutteah; several other goyendahs, who have given information about Sookta and Bheeka have been murdered by the dacoits. In 1803, Kunkye, goyendah, accused Sookta and Bheeka, and his two associates, Dewannoo and Buharoo, gave evidence in the case for which Sookta was apprehended. Sookta was released by the Court of Circuit. Kunkye and his companion, Ashik Mahomed, soon after were missing, and it is supposed that they were murdered by the dacoits; as for Dewannoo and Buharoo they were murdered in 1805. They were sent with two other goyendahs by the darogah, to procure information of Pundita's party, and they went to a house near the place where the gang was assembled; but the dacoits got intelligence, seized and carried them off, and of course murdered them. The morning after this business happened. Moolea, who was a sirdar like Sookta and Bheeka, under Pundita and Kartica, came to the village. Several persons described him as coming forward with an earthen pot in his hand, and addressing the villagers:—"If any body tells that the four goyendahs were taken off last night, I will tie this pot round his neck and drown him; I will cut him and his wives and children to pieces. I am Moolea; you know me; and you know that I will be as good as my word." Moolea was afterwards taken by Asndzooman, zemindar of Silburees, was tried and acquitted; but the Nizamut Adawlut ordered that he should not be released without security. A great many more goyendahs have been murdered. I shall relate one more case. In Augun 1213, Mun gla, who had acted as a goyendah at Khurna, was carried off by several men, very near the tannah in open day, and was never heard of again. A woman, named Phulchurce, told the darogah that she had seen Mun gla taken away; she returned to her village, and two days after she and her husband were missing; and have never been heard of since. A man who is now committed for this murder, is believed to be of Pundita's gang, and to have murdered another goyendah some time before.

Mohun Chung, a goyendah, who lived near the tannah at Sheerpore, had been instrumental in seizing one of Pundita's gang. In Jeyte 1214, his house was robbed, and he received several very severe sword-wounds from the dacoits, who left him for dead.

Hureca was not apprehended till he had separated himself from the dacoits, and become goyendah; then the darogah of Khurna sent him to Nattore, in charge of two burkundazes, about two coss from the tannah; he was taken from them in open day, by 20 or 25 men, armed and dressed like tannah burkundazes. The two men who were in charge of Hureca swear, that they saw in this gang, his old enemy Jeetoo, on whose account he left the gang.

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Almost all the dacoities mentioned in these papers were attended with murder or burning, chiefly of women. It is unnecessary to go into any further detail on the subject.

(Signed) E. STRACHEY,

3rd Judge.

To W. C. Blaquier, Esq.,

Magistrate 24-Pergunnahs.

Sir,

No. 7.—24
pergunnahs.

Para. 1. I have completed the second session of jail delivery at your station for the current year. Warrants for carrying into execution the sentences passed in all the trials

2d Session 1819.

Calendar—No.

3. Vakil of Government
vs. } Contumacy.
4. Hurry Nye; }

7. Raj Chunder Bose
vs. } Dacoity.
10. Ram Soonder Kybert; }

10. Vakil of Government
vs. } Murder.
14. Bhowanny Singh,
alias
Bechoo Singh; }

Suppy. Calendar.
14. Nazir Mussulman
vs. } Dacoity.
25. Rutton Kybert,
26. Chidaum Sirdar,
27. Chidaum Moocka,
and others;
(rest acquitted.) }

16. Gocul Maul
vs. } Dacoity.
The same 3 prisoners,
(25, 26, & 27)
and others;
(rest acquitted.) }

brought before the Court, were delivered during the session to your officers, with exception to those cited in the margin, which were referable to the Nizamut Adawlut.

2. In the case of Hurry Nye, No. 3 of your calendar, who was brought before me for contumacy, under Regulation IX of 1808, it appeared that the proclamation for the prisoner's appearance was not issued in the manner prescribed by Section 3 of that Regulation, viz., by affixing it at the Magistrate's Cutcherry, and at the several Police tannahs, and publishing it by beat of drum at the towns in which they are situated, and by transmitting copies of it, for publication to other districts, in which the Magistrate might have considered it probable that the proclaimed person had concealed

himself.* But the most reprehensible point in their case is, that, notwithstanding the prisoner's usual abode was actually known to the officers of Police; still, the proclamation was not published by beat of drum on the spot, or other public notice given of his appearance being required. Where the penalty for non-appearance is so great as imprisonment for life; the due publication of the proclamation is not a matter of mere form. It is essential to the ends of justice, that a person accused of dacoity should not be tricked into a conviction without trial, and rendered liable to the punishment prescribed for that crime. The Regulation is highly penal, and its provisions must

* Note.—No notice is taken of the Circular Orders of the Nizamut Adawlut of the 24th July 1810, as they were not in force till some months after the prisoner's apprehension.

(Signed) E. W.

be strictly and literally observed. The culpable and apparently wilful neglect of the tanahdar to whom the proclamation was sent, and the phaundeedar to whom he delivered it, in omitting to publish it, in the prescribed manner at the place which the phaundeedar knew to be the prisoner's usual abode, deprives them, in my opinion, of all title to the reward offered for his apprehension. Under what pretence can a claim be made to reward, when the phaundeedar, who suppressed the proclamation, was the very man who seized the prisoner, as soon as the lapse of time debarred him of his right to be heard in defence of the charges brought against him? What construction can be put upon such conduct, but that the Police knew, that if he was seized or surrendered earlier, he must be acquitted for want of proof; or that the crimes of which he was accused, existed only in idea? To reward, under such circumstances, would be to pay the Police for false charges of coaity,* with the option of convicting without trial.

3. In illustration of my letter to the Acting Magistrate of the 7th July last, I should wish it to be understood, that a prisoner proceeded against, for contumacy under the provisions of Regulation IX 1808, is (according to my construction of that Regulation, and of the Circular Orders of the Nizamut Adawlut *)

* Dated 25th June 1810.

not to be brought to trial on the specific charge for which he has been proclaimed, till the charge of contumacy is disposed of; unless (as in the present case) the nature of the crime is

such as to render him liable to a greater degree of punishment under the Regulations, than is specified in the proclamation; in which case he is to be put on his trial on such charge, as soon as possible †. But whenever a specific charge of any other crime of offence (not being that, for which he has been proclaimed) may be preferred, the nature of which may be such as to render him liable to an equal or a greater degree of punishment under the Regulations, the prisoner in such event, whether the charge be preferred before or subsequently to his

apprehension (provided there appear to the Magistrate, sufficient grounds for commitment) is to be brought to trial on such specific charge, as soon as may be practicable after his apprehension or surrender.

4. The sentence and orders passed on the 10th ultimo by the Nizamut Adawlut on No. 7 of your calendar, have been already communicated to you, through the regular channel. Pursuant to the 6th and 12th paragraphs of those orders, you will herewith receive, in the form of a roobbacarree, particular instructions, as well with respect to the evidence by which the charge of conspiracy and perjury is to be supported against the prisoners whom the Nizamut Adawlut have ordered to be prosecuted on the part of Government for those offences, as in regard to the local inquiry which you are directed to institute by the 12th paragraph. You will hereafter receive the sentences which the Nizamut Adawlut may pass on No. 10 of your calendar, and on the three prisoners in Nos. 14 and 16 of your supplementary calendar; and in the mean time you will be pleased to retain those prisoners in confinement.

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5. Your predecessor and yourself have been furnished from time to time during the session, with directions for the Magistrate's guidance, on such points as appeared to require the interposition of the Court. The prohibition against demanding security from accused persons on their discharge, is of course only meant to prohibit the requiring security, when nothing may appear in evidence unfavorable to the general character of the accused, as expressed in the order; and is not meant to restrict the Magistrate from demanding security previous to release, if during the enquiry into a specific charge, the accused should appear to be a person of general bad and dangerous character.

6. The nefarious practice, so prevalent in the mofussil, of extorting and fabricating confessions, cannot be too severely reprehended, and requires your most serious attention. You will be pleased to pay the strictest observance to the various orders issued during the session, for the prevention of this atrocious offence, by introducing checks and restrictions,* which will render the fraud more difficult of execution, and more easy to detect. A proper attention to the precautions directed by the Court, will at least render the abuse less uniform and systematic than heretofore; and the inquiries which you have been ordered to institute into the general conduct of the Police, touching confessions (commencing with the principal tannah of Manick Tullah) will, if the people see you are in earnest, and that such things cannot be tolerated, put a final stop to his system of iniquity. I remarked, with much concern, that in every case of da-

* They chiefly consisted of the following general rules:—

1st. Where a prisoner can read and write, the confession invariably to be in his own handwriting, and not that of any other person.

NOTE.—Though one of the prisoners in No. 13 could write and read Bengallee, and the fact was perfectly known to the Police at the time, still his asked confessor was taken down in Persian, under the pretence that there was no Bengallee writer at hand; as if he could not have written it himself, had it not been fabricated.

2nd. Whether he can read and write or not, the confession to be witnessed by one or more persons, who can sign their names, and are not tools of the Police.

3rd. The paper to which original signatures may be affixed, to be sent to the Magistrate, and not a real or pretended copy; as any other document than the original is perfectly inadmissible as evidence.

coity brought before me, the proof rested on a written mofussil confession, given in evidence at the trial; and regret to add, that all those confessions bear the marks of fabrication. In one of these cases (No. 7. of your calendar) a prisoner, who was perfectly innocent, confirmed, before the Magistrate, under the influence of improper means previously made use of towards him, a confession before a Police darogah, which was proved on the trial, to be false; and which had, in fact, been extorted by intimidation and violence. It is hardly necessary to remind you, that confessions made before yourself, are to be received and acted upon, with the utmost circumspection.

7. An erroneous idea prevails in the mofussil, that a confession is the strongest proof of guilt; and that all that is requisite is to obtain one, and, if possible, to get it confirmed before the Magistrate. This false notion, perhaps first gave rise to the custom of fabricating them; and the practice appears to have increased, till it has become general and systematic. You are yourself of course aware, and it should be impressed on the minds of your officers, that a bare uncor-

NOTE.—In No. 17 the paper deposited was signed by one witness in his own hand, and marked by another, &c.; that there could be no mistaking it; but, neither the paper sent in to the Magistrate by the darogah Mahomed Nukkee, nor another, which he afterwards produced before me as the original, had such signature, or mark; and it was positively sworn by all the witnesses, that the size of the paper was not the

same. The motive in changing the confession is of no moment; it is sufficient that the thing tendered in lieu of it was inadmissible as evidence.

4th. Darogahs of Police to state, at the foot of every confession, the hour at which it was taken, with the date and hour of its being witnessed.

5th. Where it may have been taken at night (which was the case in almost all the confessions given in evidence at the before me) the special reason for its having been so taken, to be stated in the darogahs' report, with a note of the date and hour at which the prisoner was apprehended, and date and time of taking the confession.

6th. The Magistrate to be careful in examining the witness, to satisfy himself that the signature to a confession, is not obtained by misrepresenting the contents of the paper (as was the case in trial 13 and 15) or other fraud.

(Signed) E. W.

"confessions, invariably to bind over the witnesses to the commission of the crime alleged against the prisoner, that they may be examined before the Court of Circuit, in the same manner as if the prisoner had denied the charge." I had occasion, in the course of the session, to call the Acting Magistrate's attention to this rule; and trust that in future it will be strictly adhered to. In all the cases of dacoity before me, I was obliged to call for evidence to facts, having been furnished only with evidence to confessions.

8. In a trial for dacoity and murder (No. 13, of your Supplementary Calendar) I found two witnesses illegally confined, for not testifying on oath, to the truth of a fabricated mofussil confession. These men had been in jail for seven months, and were in close custody when the trial came on, though no inquiry had been instituted, nor was meant to be instituted against them, for perjury, and they had, in point of fact, deposed to what was true; namely, that the confession sent in by the Police darogah, did not correspond in any one circumstance, with what the prisoner had said; that the prisoner had said one thing, and that the buckshee had written another: the testimony of these two men was corroborated before me by other evidence at the trial, and the darogah was accused by his jemadar, of attempting to support the fabrication by subornation of perjury, as soon as he found that the persons whose signatures were affixed as witnesses to the paper, would not swear to a falsehood. It does not at all affect the merits of the case, whether this charge (which you have been directed to inquire into) is true or not. The ground on which the two witnesses were kept in confinement, viz., their inability to give security for their appearance, which had been demanded, in consequence of their testimony before the Magistrate, was altogether illegal. The subordinate officers of Police in the mofussil, are already sufficiently expert in the art of preparing proofs, without this fresh incitement to their industry; and, I trust, that the Court will not again hear of witnesses being put in jail on such grounds.

9. It would be endless entering into a detail of the different

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modes, in which confessions are fabricated and proved. The usual course appears to be, first, to apprehend as many people as caprice may dictate, and then to select from the number, those individuals who are to confess, and determine on the purport of their confessions. The preliminaries being thus arranged, the victims are made over to the subordinate agents or instruments of Police, to be dealt with according to circumstances; and the rest are discharged. It sometimes happens, that they meet with a man whom they are able to deceive, by assurances of immediate pardon, and false promises of future favor and indulgence; in such case, he is usually told, that, by signing a paper prepared by the huckshee for that purpose, or repeating before witnesses what he is instructed to say, he will not only escape hanging, or at least perpetual imprisonment, but become one of the chosen of the Police, and make his fortune as a goyendah; that all he has to do, is to pretend that he was concerned in the dacoity, and say, that the gang was composed of particular individuals who are named to him, and leave the rest to the darogah, that there can be no harm in this, because all the world know they are the real dacoits; and in, short, the alternative is offered him, either of making a friend or an enemy of the Police; either of suffering an ignominious death through their power, or of raising himself to a post of honorable ambition and profit, by their favor. By these, and similar artifices, they catch a dupe, who suffers for his credulity; but when these means fail, which they generally do, they have recourse to compulsion. In this event, the prisoners are taken out singly, at night, and subjected to every species of maltreatment, till they consent to subscribe before witnesses, to the contents of a confession, drawn up for their signature by the huckshee, or to learn it, by heart, and repeat it, in their presence. When the prisoner is thus prepared, if there appears no danger of his retracting before morning, he is left at peace, for a few hours; but if any apprehension of that sort is entertained, a burkundaze is sent for three or four people of the village to witness the confession instantly, and they are aroused from their sleep at all hours of the night for that purpose. It is to be observed, however, that the sending for impartial witnesses does not often occur, except where the darogah has not sufficient weight or talent to keep his place, and the same time set appearances at defiance. A darogah who is sure of his post, will, with the utmost impudence, send in a confession, witnessed only by a few pykes, or other Police dependents, who were perhaps the very instruments by whose means it was extorted. Sometimes a broken pot, an old rag, or some other article of little or no value, belonging to the person robbed, is procured by a goyendah or other inferior agent of Police, and deposited in a half dry tank or litch, to which the prisoner is afterwards taken, for the purpose of bringing it out with great formality in the presence of witnesses. Trash of this sort is sometimes thrown into the compound of a man's house, or other part of his dwelling, in the hurry and confusion of a sham search for stolen property, and brought out with his own things, by way of corroborating a confession. A case came under my observation, in which a goyendah was caught, in the very act of disposing of property in this way.

In No. 12, of your Supplementary Calendar, the darogah of Manik-tulá, in his capacity of tannah ameen, with the aid of his subordinate, had prepared all the proofs which were to corroborate a confession, long before the confession itself was pretended to have been openly made.

Even his first Report to the Acting Magistrate, that the dacoits were apprehended with the property (which I found amongst the miscellaneous records of your office) bears a date prior to the confession, by which the property was subsequently pretended by him, to have been discovered. All that is asserted to have been ascertained, was known to him before he brought the prisoners to the tannah of Bydebattée; and yet they were confined there for some time after their arrival, for the sole purpose of preparing sham confessions, in direct violation of Section 17, Regulation IX 1807; by the provisions of which, he was prohibited, on pain of immediate dismissal from office, from detaining the prisoners beyond the time indispensably requisite for the enquiry which had already been made. I shall not enlarge on this unpleasant topic. In regard to the individual darogah, and the vacancy occasioned by his suspension, you will, of course, conform strictly to the instructions which I have separately given you, and the confirmation of them which you have received from the Court at large. In correcting the general abuses which have been pointed out to you, the Court expect your most earnest and zealous co-operation.

10. Another point to which the notice of the Acting Magistrate was directed, and which cannot be too often repeated, is the shameful practice which prevails, of suppressing all the evidence on the part of the prisoner; especially where the proof of guilt rests on a trifling confession. It will, of course, sometimes occur, that a particular witness, named by a prisoner, is not forthcoming; but where several are summoned from different villages, and not one, or at least any material one is to be found (as was the case, in all the trials at the present session) the only construction which can be put on a general and repeated return to that effect by your officers, is, that such return is false.

11. A practice has been adopted in the Magistrate's office, which must tend to increase the difficulty (if any exists) of procuring the attendance of material witnesses, namely, the subpoenaing for attendance before the Court of Circuit, all the witnesses to character, who have put their names to the sooruthaul. Now, a sooruthaul to character is sometimes signed by three-fourths of the residents, in a village; and these persons receive intelligence from phandudar, that a Police peon, or burkundaze is come amongst them to carry them off from their ordinary occupations; it is not at all surprising or improbable that most of those who are unable to pay for exemptions, should desert the villages, till he is gone; and that even two or three material witnesses to facts, should be amongst the group who absent themselves for the time. But their absence is but temporary; and it would be as difficult to satisfy me, that those who are material cannot be sent in, singly on their return, as it would be, to assign a fair reason, why witnesses to facts, should be more difficult to discover, than witnesses to confessions. It would be far better, however, that the proof of general bad character (which is quite a secondary consideration) should be dispensed with altogether, than that the mode of obtaining it, should afford to the darogahs a plea for suppressing all the evidence to facts which would tend to a discovery of the truth, and all the proofs of innocence adduced by the accused. Where it is meant to be shown that the prisoner bears a general bad character, the selection of a few of the most creditable of the witnesses who have put their names to the sooruthaul (of course, including those who may have been examined before the

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Magistrate) would be sufficient, without summoning every individual who may have signed the paper; and where the prisoner's general character is found, on enquiry by the Magistrate, to be good, or unobjectionable, I cannot see what end is proposed to be answered, by establishing that fact on the part of the prosecution, instead of leaving it, as it ought to be, to the prisoner. No. 14, of your Supplementary Calendar exhibited the names of upwards of a hundred witnesses to character, on the part of the prosecution, most of them entirely unnecessary; whilst, on the other hand, the character of the prisoner Fummol, on whose alleged confession, the other prisoners in that trial were apprehended, and who is represented by the Police as the leader of the gang, was altogether overlooked. I beg that the useless and objectionable practice adverted to in this paragraph, may (as directed during the session) be discontinued.

12. Several petitions were presented to me, in the course of the session. Those of the greatest public importance, complain of the rapacity, oppression, and gross and daring acts of illegal violence and rapine committed by goyendahs, and strong disinclination evinced on the part of the Magistrate, to redress grievances of that description. I regret that the Acting Magistrate's proceedings, in the case of Ram Mohun Bukkal and Ramjee, goyendahs, should give a colour to the latter part of the charge. It is with concern I observe, that the censure passed on those proceedings, was attended with no effect; and that the Court's instructions of the 4th July last, respecting an inquiry into the merits of the complaints, should have been totally disregarded. I am aware of the pressure of other business, and of the unusual number of persons in actual custody for examination, whose cases ought, generally speaking, to be taken up, in preference to those of persons who are at large on bail; but I cannot admit this, as a sufficient plea for neglecting the Court's orders, in a case of so much importance as the present; nor can I wink so hard, as not to see that the accused, from the nature of the charge, ought not, in strictness, to be at large on security. But if this unmerited indulgence to a man, accused on oath of the most daring acts of outrage, and open robbery, with a tender of ample proof, is to operate as a bar to inquiry, it becomes incumbent on me to order that his bail be withdrawn, till the investigation, which I directed in vain three months ago, is completed. The charges are of too serious a complexion to be lightly treated, or to be longer neglected; and I am urgently impelled, by a sense of duty, peremptorily to direct that no farther time be lost, in conforming to the instructions communicated to the Acting Magistrate on the 4th July last, in preference to other business; and that, as soon as the prescribed investigation may be brought to a close, you submit the whole of your proceedings (as already directed), together with my roobacarrée of the foregoing date to the Court of Circuit. You will not omit to examine the whole of the witnesses whose names are mentioned in the above order, to the points therein directed; besides receiving the evidence of such other persons as you may deem material. You will also be careful to ascertain whether any part of the 400 Rupees, of which the complainant swears he was pillaged, was corruptly received by the Police darogah of

* It appears from the Magistrate's Report in return to a precept from this Court, that on the 6th September there were no less than 209 prisoners in the haiyat fujwaz jail, some of whom had been in confinement from the 20th April.

(Signed) E. W.

Nohuzzaree, or his subordinates; and take the most effectual means in your power, for the recovery of the stolen cash, to whosoever hands it may be traced.

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13. The case of Mahomed Sadhokhan requires the immediate interposition of the Court. The accusation against the goyendahs named in his petition, amounts to an unqualified charge of robbery by open violence, and should be treated, as such. His house is alleged to have been broken into at night, during his absence from home, by a gang of about 25 persons with torches, who compelled his wife by force and menaces, to disclose where his money was deposited, and did not quit her, till they had thus obtained 305 Rupees in cash, besides all the gold and silver trinkets of the women and children of his family, and several articles of household property, which they took as spoil. She raised the neighbourhood, he says, by her cries; but they could only pity, not assist her, for the chiefs of the gang, disclosed to the terror of them all, that they were goyendahs. They then took possession of his house, and after rioting therein at his expense, for a complete day and night, quitted it with threats and imprecations; but not till they had extorted 14 Rupees more from his wife. You will be pleased to lay the information required, on the 8th instant, in regard to this case, before the Court at large, without delay.

14. In one of the cases complained of, your assistant had demanded excessive bail in the sum of 5,000 Rupees from the principal party accused, and 500 from each of his people, on charge of a common assault. He was prohibited from exercising this arbitrary discretion in future, and was informed that in all cases which appeared to him of sufficient magnitude to require more than ordinary bail pending the enquiry, he must submit the whole of the proceedings to the Magistrate, for his information and orders.

15. The other petitions do not require particular notice. Orders were passed on all, which I conclude have been conformed to.

16. Under the powers vested in the Court by Regulation IX, 1807, I inspected the Magistrates' proceedings in the cases of all the persons in confinement under requisition of security by him for good behaviour, and passed such order, with my reasons at large in such case, as appeared just and proper. I was sorry to observe, that many of these people, had been confined for a very long period, some for upwards of two years, on insufficient grounds. The cases with which I was most dissatisfied, were those of persons doomed to the ignominy of a jail, without any enquiry whatever having been made into their general character; or whose character, habits, and means of livelihood, had been found on enquiry, to be good or unexceptionable, merely because their names were thrust into thanah confessions. This is a complete perversion, both of the letter and spirit of Section 10, Regulation XXII, 1793; which authorizes and directs the Magistrates to examine, on oath, vagrants and suspected persons, and also any persons who may have a knowledge of their usual place of residence, occupation, or mode of obtaining their livelihood; and if there shall appear to him, grounds for supposing that they are disorderly or ill disposed people, he shall employ them in repairing the public roads, &c., until they find security for their good behaviour, &c., or the Magistrate shall be satisfied that they will of themselves, take to some service or employment, so as to obtain an honest livelihood. Even supposing the confession not to have been fabricated, or obtained by improper means,

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and admitting it, to be evidence against others, which it is not; you would still have 'no authority as Magistrate, to punish the specific offence, by condemning the offender to the public roads, till he finds security for his good behaviour. I cannot too strongly animadvert on a practice which, in its operation tears the bonds of society asunder; degrades and vilifies all ranks and classes without distinction, and subjects every honest man to infamy and penury, by treating him as a rogne and vagabond. In requiring security for behaviour, you must look to general character; and by that, and that alone you must be guided. If from the evidence before you, during an investigation into a specific charge, or otherwise, there should be grounds for supposing that the persons accused are disorderly or ill disposed people, or of general bad or dangerous character, it would then be your duty, in conformity with the section quoted, not to release them until they enter into sufficient security for their good behaviour, in such sum as you may deem it expedient to exact, under the particular circumstances of the case; observing it, as an invariable rule, to state the amount in your proceedings. But where nothing appears unfavourable to the general character of a person accused of a specific offence, you possess no power whatever to demand from him security for good behaviour; but he must either be committed for trial before the Court of Circuit, punished, or discharged, according to the evidence before you under the general Regulations. Your Report exhibited several instances of persons improperly confined for security on suspicion of specific crimes.

17. I found several prisoners in jail, under requisition of security; not for their good behaviour, but simply for their appearance, chiefly on the ground of their having been named in mofussil confessions. One of them (No. 2 of your list) had been in jail, from the second of May 1808. This illegal and objectionable practice of demanding bazir zamenee security from accused persons, previous to their discharge, appears to have been almost generally exercised where there was no ground, either to commit for trial, or to punish, or even to object to character. It attracted my attention, at an early period of the session, and I prohibited it in future.

18. The Acting Magistrate, in his Report of prisoners in confinement for security, by order of the Court of Circuit, omitted to state under the provisions of Section 11, Regulation LIII, 1803, whether the accusation of a muchelka by any of the persons who had been confined for a year or upwards, under inability to give the security required, would, in his opinion, be sufficient to provide for the object intended. I nevertheless deemed it proper to call the whole of the prisoners before me, and examine the proceedings held by this Court on their respective trials, as far as was necessary to ascertain the grounds on which they were required to find security. This was done with a view of determining, 1st.—What prisoners, on consideration of the circumstances of their respective cases (of which circumstances, the Magistrate must necessarily be ignorant) were proper objects of release on their muchelka, without security; leaving it to the Magistrate to show cause to the Court at large, why the prisoners should not be released on muchelka, either in consequence of misbehaviour during their confinement, or on other grounds unconnected with the trial.—2dly. What security in cases where the prisoners are not released on their muchelka, should, under the provisions of Section 9, Regulation

VIII, 1808, be deemed substantial, to the satisfaction of the Court. After duly considering the whole matter, you were furnished with detailed instructions on each of these points, and directed to report to the Court at large, your objections at length to the release of any of the prisoners, whom the Court do not consider it necessary, under the facts in evidence at the trial, to detain longer in jail.

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19. In respect to the prisoners confined for security by order of the Nizamut Adawlut, who were reported *pro forma*, I had no correct means of forming a judgment*; I contented myself therefore with hearing, what they respectively had to allege; and, directing that those who had tendered before me substantial security for their future good conduct, at the different tannahs, should be sent to the several darogahs of Police, for the purpose of furnishing it. From this general rule, I except Mudden Roy (No. 50) who stated, that he had tendered security, in vain. It is unnecessary to remind you, that the two geyendahs, by whom he was accused, were tried by order of the Nizamut Adawlut, and convicted at the present session, of conspiracy and perjury in this very case, and sentenced in conformity to Regulation II, 1807. You have accordingly been directed to discharge Mudden Roy, on the security tendered by him, or immediately assign your reasons to the Court at large, why you do not.

(Signed) E. W.

charge Mudden Roy, on the security tendered by him, or immediately assign your reasons to the Court at large, why you do not.

20. On looking over the calendars of persons apprehended and discharged, or punished, which were submitted to the Court under Section 17, Regulation IX, 1793, and Section 22, Regulation IX, 1807, and reviewing your proceedings, I observed a few trifling irregularities, which have been pointed out to you; but there are two cases amongst them, which require particular notice. The one, is a case in which three travellers are stated to have been stripped of their property on the road, by a man who had given them poison; which was irregularly decided by your Assistant, and does not appear to have been sufficiently investigated. A further inquiry is now impracticable; but it is my duty to remind you, that in cases of such magnitude as this, your Assistant (if referred to him at all) should be instructed under the provision of Section 21, Regulation IX, 1807, to submit the proceedings held upon the examination, for the Magistrate's decision, and not determine the matter himself. The other, is an instance of corporal punishment, inflicted by your Assistant on a woman, for preferring a groundless complaint. This offence, as well as all others, which the Magistrates are empowered to hear and determine, without reference to the Court of Circuit, (except theft) is punishable by fine, imprisonment, under Sections 8 and 16, Regulation IX, 1793; and it is only in cases of petty thefts, which may not have been attended with aggravating circumstances, or committed by persons of notorious bad character, that the Magistrates and other Assistants are authorized to inflict corporal punishment, not exceeding thirty rattans. You will

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be careful that no deviation is made from this salutary rule in future, either by yourself or your Assistant.

21. These are the only points to which it appears necessary for me to revert in this letter. For details of every description, I must refer you to the separate instructions, you have received at various periods, during the session.

22. I was much gratified, on visiting your jail, in observing the cleanly appearance of the different wards, and the care and attention which is evidently paid to the health and comfort of the prisoners. It is incumbent on me, also, to notice, in favourable terms, the conduct of that portion of your Amulah who attended me, during the session; and my thanks are, at the same time, due for the facility of access to the fonjdarry records so obligingly afforded by yourself.

am,

Sir, &c.,

ALYPOOR, }
11th September 1810. }

(Signed). E. WATSON,

A. J. C.

To George Dowdeswell, Esq.,

Secretary to the Judicial Department,

Fort William.

Sir,

1. I have the honor to submit an abstract statement of the cases of a heinous nature, which were brought before me, at the second quarterly session of jail delivery for the 24 pergunnahs for the present year, according to the prescribed form.

2. The proof in all the cases of dacoity rested on confessions sent into the Magistrate by the Police darogahs, which were given in evidence against the prisoners, at their respective trials. An uncorroborated confession before trial, especially when taken by a native officer, is by far the weakest and most suspicious species of testimony which can be adduced, even where there is no proof of its having been obtained, by improper means; but in all the trials before me for dacoity, there were grounds to suspect, that the confessions brought against the prisoners had either been obtained, by false hopes and promises, or extorted, by the impressions of fear, or fabricated; recourse was seldom had to collateral circumstances, to strengthen a confession, and whenever the attempt was made, it failed. Only one instance occurred, of a prisoner having confirmed before the Magistrate, a confession received from a tannah; and in this case, there was not merely sufficient evidence to warrant a belief that the confession was false, and afford ground to suspect that it had been confirmed by the prisoner, under the influence of improper means previously made use of towards him; but the Nizamut Adawlut, to whom the trial was referred, and by whom the

prisoner was acquitted, thought proper, under all the circumstances, to direct a public prosecution to be instituted against the Police darogah and others, on a charge of conspiracy and perjury against the prisoner and others, named in the confession.

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3. The offence of accusing or threatening to accuse innocent persons of crimes punishable with death or transportation, especially of the crime of dacoity, with a view to extort money or chattels, or for other criminal purposes, and conspiring to convict them, by fraud and perjury, has, I apprehend, materially increased; but whether I am right or not, in this conjecture, it no doubt prevails to a very serious extent. I had three cases of conspiracy and perjury touching dacoities before me, at the session just concluded. In two of them, the prisoners were convicted and sentenced under the provisions of Regulation II, 1807. The third ended in an acquittal, for want of legal proof, though strong suspicion existed of the guilt of the accused.

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4. I take this opportunity of soliciting the instructions of Government, in regard to my return to my station. At this season of the year, the only practicable mode of proceeding to Benares is by water, which will delay the period of my arrival, towards the middle of November. I propose therefore, with the permission of Government, to defer my departure till the weather will admit of my travelling by land, so as to reach my station, about the close of the dusseyn vacation.

CALCUTTA COURT OF CIRCUIT, } I have the honor to be, &c.,
19th September 1810. } (Signed) E. WATSON;

A. J. C.

ABSTRACT STATEMENT of cases of a heinous nature, tried by the Court of Circuit for the division of Calcutta, at the Jail Delivery for Zillah 24 Pergunnahs, in the Second Quarterly Session of 1810.

DACOITY.		MURDER.		ARSON.		HIGHWAY ROBBERY.	
No. of Trials.	No. of Prisoners.	No. of Trials.	No. of Prisoners.	No. of Trials.	No. of Prisoners.	No. of Trials.	No. of Prisoners.
8	31	2	4				

CALCUTTA COURT OF CIRCUIT, }
19th September 1810. }

To E. Watson, Esq.,

Acting Judge of Circuit for the Division of Calcutta,

Judicial Department.

SIR,

Para. 1. I am directed by the Right Honourable the Governor-General in Council to acknowledge the receipt of a letter from you, dated the 19th instant, with its enclosure; and to transmit to you for your information, the enclosed copy of an order, which has been issued to the Superintendent of Police on the subject of your address.

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2. In reply to the last paragraph of your letter, I am directed to acquaint you, that the Governor-General in Council authorizes you to postpone your return to your station, until the period noticed by you.

I am, &c.,

24 Pergun-
nahs.

COUNCIL CHAMBER,
29th September, 1810. }

(Signed) G. DOWDESWELL,
Secretary to Government.

To W. Blunt, Esq.,

Superintendent of Police,

Judicial Department.

Sir,

Para. 1. I am directed by the Right Honourable the Governor-General in Council to transmit to you the accompanying copy of a letter, and its enclosure, from the Acting Judge of Circuit in the division of Calcutta.

2. In that letter, Mr. Watson observes as follows: "The offence of accusing, or threatening to accuse, innocent persons of crimes punishable with death or transportation, especially of the crime of dacoity, with a view to extort money or chattels, or for other criminal purposes; and conspiring to convict them, by fraud and perjury, has, I apprehend, materially increased."

3. The offence noticed by Mr. Watson, being of the most serious nature, and pregnant with the worst evils to society, the Governor-General in Council desires that you will communicate with the Officiating Magistrate of the 24 Pergunnahs, with the view of ascertaining whether it be still prevalent in the zillah; and if so, of devising the best means for the suppression of it.

4. His Lordship in Council likewise desires that you will avail yourself of such opportunities as may occur, of communicating on the subject, with the other Magistrates, with the view of ascertaining whether the offence in question exists in other parts of the country; and in case there shall be ground to suppose that it does exist, that you will submit to Government such suggestions, as may appear to you best calculated for the extinction of the evil.

I am, &c.,

COUNCIL CHAMBER,
29th September 1810. }

(Signed) G. DOWDESWELL,
Secretary to Government.

To J. Shakespeare, Esq.,

Register to the Nizamut Adawlut,

Calcutta first Circuit.

SIR,

Para. 1. In continuation of my address of the 10th instant, I beg you will do me the favour to lay before the Court of Nizamut Adawlut, the inclosed copy of a letter which I wrote to the Magistrate of the 24 Pergunnahs, at the close of the Second Quarterly Session of Jail Delivery, at that station for the present year.

2. As it expresses my sentiments at large on all the points to which it appears to me necessary to advert, I shall not trouble the Court, with any separate remarks in this report, but merely subjoin

an abstract of the calendar, and a statement (drawn out in the prescribed form) of the prisoners convicted and sentenced by the Court of Circuit, without reference to the Nizamut Adawlut.

3. It is in my mind, however, of so much importance, that the Nizamut Adawlut should be fully apprized of the nature of the cases of all the persons whom I found in jail, under requisition of security, that I must beg leave to trouble them, in this instance, with details; and accordingly inclose copies of my proceedings in the cases noticed in the 16th, 17th, 18th and 19th paragraphs of my letter to Mr. Blaquiere.

I am, Sir, &c.,

30th September 1810.

(Signed) E. WATSON,

A. J. C.

P. S.—Since the foregoing was written, I have received a letter from the Secretary to Government in the Judicial Department, under date the 29th instant, with enclosure, on the subject of an address from me of the 19th; copy of which, and of the address referred to, I have the honor to forward; and beg you will submit them to the Court.

(Signed) E. W.,

A. J. C.

ABSTRACT of the Calendar, at the Second Quarterly Session of Jail Delivery for the 24 Pergunnahs.

CRIMES.	No. of Trials.	No. of Prisoners.	Prisoners convicted and sentenced by the Court of Circuit.	Prisoners acquitted.	Referred to the Nizamut Adawlut.	
					Trials.	Prisoners.
Murder... ..	2	4	...	3	1	1
Dacoity	8	31	...	27	3	4
Contumacy, under Regulation 9, 1808. }	1	1	...	...	1	1
Conspiracy and perjury.	3	6	3	3	...	...
Burglary	1	2	1	1	...	...
Theft and receiving } stolen property ... }	2	{ 2 } { 1 }	3	...	...	...
Mayhem	1	1	1
Assault	1	1	...	1
Bad character, and suspicion of dacoity. }	1	1	...	1
	20	50	8	36	5	6

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ABSTRACT STATEMENT of Prisoners punished, without reference to the Nizamut Adawlut, by the Court of Circuit for the division of Calcutta, at the Jay Delivery for Zillah 24 Pergunnahs, in the Second Quarterly Session of 1810.

No. of Prisoners.	NAMES.	Sex.	Age.	Religion, and Caste.	Profession.	Crime Established.	Sentence of the Court of Circuit.
1.	Sartuch ..	Male.	33	Hindoo of the Bangdy caste.	Goindeh ..	Conspiracy and perjury.	5 years' imprisonment, with hard labour, ignominious punishment of tusheer, branded by the process of godena, and corporal punishment.
2.	Thakoor Doss..	Do.	31	Do. caste Kybert.	(Spies) ..		
3.	Seeboo Misre ..	Do.	25	Brahmin.	Mendicant ..	Theft ..	20 stripes with the corah, and imprisonment and hard labour for 2 years.
4.	Ram Tunnoo Ghose ..	Do.	24	Hindoo of the Gvallah caste	Labourer ..	Maliciously wounding the prosecutor.	Imprisonment with hard labour, for 3 years.
5.	Mooktaran Kybert ..	Do.	30	Hindoo of the Kybert caste.	Servant ..	No. 3. Theft.	No. 3—Thirty stripes with the corah, and imprisonment, with hard labour for 4 years.
6.	Gocul Purramaniah ..	Do.	32	Hindoo of the Gunbunriha	Shopkeeper ..	No. 6. Receiving property knowing it to be stolen	No. 6.—Twenty stripes with the corah, and imprisonment, with hard labour for 3 years.
7.	Ram Jemun Purreaul.	Do.	30	Brahmin.	Mendicant ..	Burglary ..	20 stripes with the corah and imprisonment, with hard labour, for 5 years.
8.	Bydonauth ..	Do.	25	Hindoo Bangdy caste.	Pyke ..	Perjury..	Branded by the process of godena, ignominious punishment of tusheer, corporal punishment, and 4 years' imprisonment, with hard labour.

(Signed) F. W. A. J. C.

APPENDIX, No. 12.

MR. SECRETARY DOWDESWELL'S REPORT ON THE GENERAL STATE OF THE POLICE OF BENGAL.

EXTRACT BENGAL JUDICIAL CONSULTATIONS, 29th September 1809, Secretary's Report.—Introductory Observations.

It cannot be unknown to Government, that I have for some time past, given a good deal of attention to the state of the Police throughout the territories dependent on this Presidency; and that I have sought for information on the subject, not only from the official reports which have passed through my hands, as Secretary in the Judicial

Department, but likewise, by private and personal communications with several of the officers of that department.—The enquiry into which I have been led, has appeared to me more interesting, every step that I have advanced, from a contemplation of the magnitude of the evils which exist, or at least did very recently exist, in the country; and from the acknowledged and obvious importance of an efficient Police, to the peace and happiness of society.

In the consideration of this question, I have had occasion to observe, that those evils were in some instances, to be ascribed to the supineness of the local Magistrates; but that they were much more generally imputable to the defects; of the existing system. I trust, therefore, that this report will be suppressed, and consigned to oblivion in the outset; or that the foregoing avowal of my sentiments will be taken, once for all, as an apology for any freedom of remark which may be found on any of the existing Regulations, in the following discussion.

Were this report intended solely for the consideration of the local Government of this country, it would be superfluous to enter into details regarding the evils arising from the inefficiency of the Police, as, unhappily, occasions have too frequently arisen to arrest their attention on this important subject; but as the arrangements suggested may possibly attract the attention of the Honorable the Court of Directors, to whom those evils may not be so familiar, a brief exposition of them, must be deemed a necessary introduction to any plan which may be suggested for the general improvement of the Police.

Were I to enumerate only a thousandth part of the atrocities of the dacoits, and of the consequent sufferings of the people, and were I to soften that recital, in every mode which language would permit, I should still despair of obtaining credit, solely on my own authority, for the accuracy of the narrative.

In order, therefore, not to be suspected of detailing fictitious and imaginary horrors, I shall state little on this subject which has not already received in some sort, the stamp of public authority, either at the hands of Government, or of the highest criminal tribunal in this country, beyond the limits of the Supreme Court of Judicature.

In the former report which I had the honor to submit to Government on this subject, and which is recorded on the proceedings of the 13th June last, in speaking of the evils attendant on the crime of dacoity or gang-robbery, it was observed as follows:—"But robbery, rape, and even murder itself, are not the worst figures in this hideous and disgusting picture. An expedient of common occurrence with the dacoits, merely to induce a confession of property supposed to be concealed, is to burn the proprietor with straw or torches, until he discloses the property, or perishes in the flames; and when they are actuated by a spirit of revenge against individuals, worse cruelties (if worse, can be) are perpetrated by those remorseless criminals. If the information obtained is not extremely erroneous, the offender*, hereafter noticed, who was apprehended, through the agency of Mr. Blaquiere's goyendās, at Patna, himself committed fifteen murders, in nineteen days; and volumes might be filled, with the recital of the atrocities of the dacoits, every line of which, would make the blood run cold with horror."

* Gungaram Doss. He has been since convicted and executed.—See within Trial, No. 2.

Mr. Dowdeswell's Report on the Police of Bengal.

Trial No. 1.
Government
against.
Bishonaut

On this point, Mr. Lumsden, in a Minute recorded on the same day as the report, observes as follows:—"That the existing system of Police, has entirely failed in its object, and that the detestable crimes of gang-robbery and murder, are now equally prevalent, in every part of Bengal (the division of Dacca, perhaps excepted) as at any former period; are truths of too much notoriety to admit of dispute. The details of the enormities which are still committed with impunity in the immediate vicinity of the capital of British India, as described in the report, are not too highly coloured."

To develop, however, more particularly the nature of the evils to which these remarks refer, I beg leave to insert the following abstract of three trials recently adjudged by the Court of Nizamut Adawlut.

No. 1.—Zillah Nuddea—R. Rocke, Senior Judge, Calcutta
Court of Circuit.

Nizamut Adawlut, } before { J. H. Harington, Esq.
3rd May 1809, } and
John Fombelle, Esq.

Prosecutor,.....The Vakil of Government.

Prisoners	1. Bishonaut Sirdar...	... chokedar.
	2. Budden-alias Budderuddien }	... ditto.
	3. Shamdass ...	... beggar.
	4. Goluck Sirdar ...	... lime-seller.
	5. Dokowrie ...	... cultivator.
	6. Senneasse ...	... bearer.
	7. Teetoleah ...	... cultivator.
	8. Gopaldooleeah ...	... ditto.
	9. Jumal ...	... beggar.

Charge ... Gang-robbery, arson, murder, and wounding.

The prisoners were charged, with being part of a gang of dacoits, who committed a robbery at the residence and factory of Mr. Faddy, an indigo planter in the Nuddea district; on which occasion, Ghowsee, (a servant of Mr. Faddy) was murdered. Mr. Faddy and Mr. Lediard (who was on a visit to Mr. Faddy) and others were wounded, and property to a considerable amount, was carried off by the robbers.

This attack upon Mr. Faddy appears to have been instigated, by the following circumstances:—The prisoners, Bishonaut, Budden, Shamdass, and another person named Petumber, were convicted criminals, who had been banished under a sentence of imprisonment to Dinagapore, from whence they effected their escape, and returned to Nuddea, where they again assembled a very numerous and powerful gang, and committed the most daring robberies and acts of cruelty, and created the greatest terror to the inhabitants. Mr. Faddy had been very active, in communicating to the Magistrate such information as he could procure, for the detection and seizure of the principals of the gang, and at length, Panneh Cowne, his head Pyke, having obtained accurate information of the retreat of Petumber before mentioned, he, in conjunction with two of his relations, Megbye and Hisabooden, succeeded in seizing the offender, who, however, was severely wounded, in resisting his seizure, and died shortly after. This appears to have instigated the robbery and murder charged against the prisoners.

From the evidence in this case, it appeared that between 3 and 4 o'clock in the morning of the 27th September 1808, Mr. Faddy and Mr. Lediard were alarmed by the report of a gun, and on rising, found the house surrounded by dacoits, who, in despite of all resistance (in which one of the gang was shot dead) forced their way into the bungalow, from all sides, and four of them, seized Mr. Faddy, after a considerable struggle, in which he was nearly strangled. Two of the prisoners wrested the gun from his hands. Mr. Lediard's gun having repeatedly missed fire, and he having received a severe spear-wound in his breast, was also disabled from further resistance; both gentleman, remained entirely in the power of the dacoits. During these transactions, the prisoner Bishonant repeatedly required Mr. Faddy to deliver up Panneh Cowne Pyke, who appeared to be the immediate object of their vengeance, and to point out, where his own money was. The dacoits several times dragged Messrs. Faddy and Lediard to a short distance from the house, treating them with great insult and indignity; some, proposing to put them to death, and others, to cut off their ears and nose; the prisoner Buddea in particular, having discovered that one of their gang had been shot, held a drawn sword over Mr. Faddy, and was on the point of striking, but was restrained, by the authority of Bishonant. At the approach of day, the dacoits retired, carrying off all the arms in the house, about 700 Rupees in cash, and other property, to a considerable amount. On their return from Mr. Faddy's house, they set fire to the house of Panneh Cowne, and murdered his two relations, Meghve and Hisaboodeen, the head of the former being found on the following day, suspended on a tree near the house.

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**Trial, No. 1.
Government
against Bisho-
naut et al'.**

The Court of Nizamut Adawlut, after a full consideration of all the circumstances and proceedings held on the trial, were fully satisfied of the guilt of the prisoners 1, 2, 3, 4, 5, 6, 7 and 8, in having been concerned in robbery, murder, and other acts of aggravation; and accordingly, under the discretion given by the fukwa of their law officers, sentenced each of the said eight prisoners to suffer death.

The prisoner Jumal not being convicted, but he lying under strong suspicion of being one of the gang, the Court directed that he should not be released, without substantial security for his future good conduct, and appearance, when required.

No. 2.—Zillah Nuddea.—D. Campbell, Third Judge, Calcutta
Court of Circuit.. . . .

Nizamut Adawlut, } before { J. H. Harrington, Esq.
Sept. 4, 1809. } { " and "
 } { J. Fombelle, Esq.

Prosecutors	Premchund, Kalipaul, Sheebiswas.	Inhabitants of Gadpokheria.
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	Korair Sirdar	chokedar,
	Para Sirdar	cultivator.
Prisoners.	Ramsunderkussali	ditto
	Gungarem Das	ditto
	Simbhow Cunnea	watchman.
	Charge	Dacoity and murder.

Trial, No. 2.
Inhabitants
of Gadpok-
heia against
Koraur Sir-
dar et al'.

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Trial, No. 2.
Inhabitants
of Gadpok-
heria against
Koraur Sirdar
et al'.

The prisoners were charged with being the principals of a gang of dacoits, who, on the night of the 20th October 1808, attacked the village of Gadpokheria in the district of Nuddea, and committed the following crimes:—1st. A robbery at the house of Premchund, and the murder of Bhyrob, his brother. 2nd. A robbery at the house of Kalipaul, and the murder of Bydnath, his brother, and Mussumut Cheetra his wife, by burning them to death. 3rd. A robbery at the house of Sheobiswas, and burning to death, his mother Mussumat Tegee. 4th. A robbery at the house of Mussumut Kalindee, attended with her murder.

From the evidence in this case, it appeared that the crimes charged against the prisoners, originated chiefly in motives of revenge, for evidence given by some inhabitants of the village, against some of the gang, on a late trial at Kishenagar. The evidence, among other matter, established the following facts:—That about 50 dacoits attacked Kalipaul's house, when they found Bhyrob, and tied him to a stake before the house, when the prisoners Koraur Sirdar and Secuebhoo Dunneo, (telling Bhyrob that they "would teach him how to give" evidence, against them again,) gave him several mortal wounds, by thrusting a spear through different parts of his body, and cutting him with a sword:—That a party of the robbers, then proceeded towards Premchund's house, whilst others, taking straw from the thatch of Kalipaul's house and lighting it, went into the house, from whence were immediately heard the screams of Kalipaul's brother and wife, for sometime without intermission, crying out that they were burned and tortured, and imploring the robbers for mercy:—That the robbers next went to the house of Sheobiswas, from whence also cries were heard:—That after midnight, when the robbers had departed, the body of Bhyrob was found near the stake, with several wounds on different parts:—That in the house of Kalipaul, were found the bodies of his brother and wife, apparently burnt to death, by the application of torches and lighted straw to different parts:—That the house of Premchund was found plundered:—That in the house, Sheobiswas his mother was found burnt to death, and in that of Mussumut Kalindee, she was found killed, by the thrust of a spear.

The *fatwah* of the law officers of the Nizamut Adawlut, declared the whole of the prisoners convicted of being concerned, either as principals or accomplices, in all the robberies and murders laid to their charge, and liable to discretionary punishment by *seaset* extending to death; and the Court having no doubt of the guilt of the prisoners, condemned them accordingly to suffer death.

Trial, No. 3.
Jugnath
Ghose, against
Bukam Sir-
dar et al'.

No. 3.—Zillah Nuddea.—D. Campbell, Third Judge, Calcutta
Court of Circuit.

Prisoners:	Nizamut Adawlut, } present {		J. H. Harrington
	Sept. 16, 1809.		And
			John Fombelle.
	Prosecutor	...	Jugnath Ghose.
	1. Bulram Sirdar	...	chokedar.
	2. Bulka Sirdar	...	ditto.
	3. Gholamsee Sirdar	...	cultivator.
	4. Docoa Sirdar	...	labourer.
	5. Sheekoor	...	peade.
	6. Mudary	...	ditto.

Prisoners...	7.	Cafehurn Ghose	cultivator.
	8.	Nubboo Sirdar... ..	chokedar.
	9.	Casimath Bagdy	labourer.
	10.	Gudda Barooge	beetle seller.
	11.	Gopul Mussulman	cultivator.
	12.	Babookhar	peada.
	13.	Nubbye Khan... ..	ditto.
	14.	Subdul Sirdar... ..	labourer.
	15.	Malookchund	thatcher.
	16.	Hurry Ghose	ditto.
	17.	Roghonauth Das Sirdar...	cultivator..
	18.	Rain Comar Barooge	betle seller.
	19.	Kunkye Kupally	cultivator.
	Charges		
	Gang-robbery and murder.		

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Trial, No. 3.
Jagnath
Ghose against
Bulram Sir-
dar et al'.

The prisoners were charged with being the principal persons of a gang of robbers, who, on the night of the 27th August, 1808, attacked and plundered the house of Loharam, the prosecutor's father, at Madhobpore, a village in the Nuddea district, and murdered the above-mentioned Loharam, together with Mussunt Goomoona, the prosecutor's mother.

The prisoners pleaded Not Guilty.

From the evidence on the trial, the murder of these persons appears to have been attended with unexampled cruelty. The prosecutor related the circumstances, as follows:—That about 12 o'clock on the night on which the robbery and murders took place, he was sleeping in a house at a short distance from that of his father, and being awoken by the noise of robbers, went out, and saw that a party of about 50 dacoits had attacked his father's house; that from fear, he concealed himself, in a plantain garden within 50 yards of the spot, from whence he saw the robbers drag out from the house, his father and mother; and after binding their hands and feet, apply lighted straw and torches to their bodies, demanding of them, at the same time, to point out where their money was concealed; that the unfortunate people assured them, they had none; but that the robbers proving inexorable, went into the house and brought from it, a quantity of hemp, which they twisted round the body of Loharam, and after pouring on it ghee, or clarified butter, to render it more inflammable, set fire to it:—That they then procured a quilt from the house, which they also moistened with ghee, and rolled round the body of Loharam:—That the prisoners 2 Bulram Sirdar, 3 Nubboo Sirdar, and 19 Kunkye Kupally, at the direction of the prisoner 1 Bulram Sirdar, threw the prosecutor's father on the ground, and keeping him down, with a bamboo which they held over his breast, set fire to the quilt:—That at this time, the cries of the unfortunate man were most shocking, the robbers continually calling on him to tell where his money was, and he assuring them that he had none, and imploring them to take his cows, or anything they might find in his house:—That the robbers, however, still proceeded to further cruelty, having procured some mustard seed and torn up the flesh of Loharam's breast, by drawing a large bamboo several times, across it, pounded the mustard seed on the sores, with a view to make the torment more excruciating:—That at the same time, the mother of the prosecutor was tortured nearly in the same manner, by the robbers tying hemp round her body, and setting fire to it, and dragging her about from place to

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Trial, No. 3.
Jugnañh
Ghose against
Bulram Sir-
dar et al'.

place, by the hair of her head, calling on her all the while, to tell them where her husband's money was concealed; and also calling out on the prosecutor by name to come and witness the state of his father and mother:—That these cruelties, together with the plunder of the house of Loharam and other ones adjacent, continued until between 3 and 4 o'clock in the morning, at which time, the robbers departed; and that the prosecutor, on going up to his father and mother, found them most dreadfully mangled, but still alive; that his father expired about noon, and his mother, not till the following morning. The prisoners whom the prosecutor swore to have recognized, at the murder of his parents, in addition to 'Bulram Sirdar, 'Balka Sirdar, 'Nubboo Sirdar and 'Kunkye Cupally, before mentioned, were:—'Dacooa Sirdar, 'Shookoor Peada, 'Mudary Peada, 'Calichurn Ghose and 'Nubboo Sirdar; and he also specified 'Casinauth Bagdy and 'Gudda Barooge.

Several witnesses on the part of the prosecution (inhabitants of the village) confirmed the circumstance related by the prosecutor.

The Court in consequence, sentenced the prisoners convicted, nine in number, to suffer death.

An accurate judgment of the nature of the evils in question, may be formed from the foregoing documents. It is not so easy to judge of their extent. The state of the Police has been very different, in different zillahs; and in the same zillah, at different periods of time. Even the various parts of one and in the same district, may not always be equally infested with the crime of gang-robbery.—In transcribing therefore the following extract from the orders passed by Government on the 30th June last, upon an inquiry made by Mr. H. Shakespear into the prevalence of gang-robbery in the tannah of Beenipore, that is, in about the 12th part of the district of Hooghly, it is proper to remark that there is substantial reason to believe that the crime in question, was not by any means so prevalent in other parts of that district. On the other hand, there are grounds to apprehend that in the district of Nuddea and Rajeshahye generally, the crime of dacoity had at one period, become still more prevalent than it was in Beenipore, at the time to which Mr. Shakespear's Report refers. The following is an extract from the orders passed by Government on that Report.

"The following appears to be the result of Mr. Shakespear's inquiries respecting the public offences committed within those parts of the tannah of Beenipore, to which his investigation extended, from the month Bysaek 1215, to the month of Tyte 1216," (13 months.)

" Houses robbed	8	} Persons.
" Attended with the wounding of	3	
" The torture of	5	
" And the murder of	5	

After the foregoing exposition, which I have rendered as brief as the nature of the case would permit, I presume that any augmentation of expense which may be required for the suppression of a crime, so pregnant with evils, so fatal to the peace and happiness of society, will not for a moment be thought an object. By augmentation of expense, I mean the immediate increase of establishments; for it appears to me demonstrable, that if the money appropriated to this purpose be productive of the end desired, that is, the reform of the Police, it will ultimately be attended, even with pecuniary benefit to Government.

On this question, the following observations of the Governor General in Council, appear to me to be perfectly in point, with this difference, that what is there stated with respect to the arrangements adopted in one district, viz., the Jungle Mohals, is to be considered applicable to the country at large.

Judicial General Letter to the Court of Directors, dated 7th April 1809.

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"We apprehend, that a plan of that nature can never be duly appreciated, solely from the immediate expense attending it; considered only in that point of view, an argument may always be drawn, against the adoption of it. In order, however, to form a proper Judgment on the question, it is to be considered, whether the more regular and certain collection of the public revenue, the prevention of disturbances, and consequently of the expense with which the suppression of them is ever attended, the saving of rewards for the apprehension of criminals; the prevention of loss by the robbery of remittances of public treasure, &c., do not in the aggregate, counter-balance the immediate expense, with which any such plan is attended."

The foregoing remarks premised; I now proceed to the immediate subject of this Report, which will be considered, under the following heads:

Office of Superintendent of Police,	} Zemindars and others. Secret Service. Office of Superintendent of Police.
Office of Magistrate,	
Darogahs of Police,	

OFFICE OF SUPERINTENDENT OF POLICE.

This office, considered as an active and efficient establishment, has only existed since the enactments of Regulation IX, 1808, or from 4th November of that year. Previously to that period, it seems to have been supposed, contrarily I imagine to the practice of every well-governed State, that a local Police, that is, the appointment of a Magistrate in each district, with the aid of one or two European Assistants, and of establishments of native officers, was adequate to the difficult task of discovering the haunts of gangs of dacoits, of watching their movements, of forming plans for their apprehension, and of carrying those plans into execution. Had the depredations of this kind of criminals, been confined to particular districts, the principle of those arrangements would not have been so very erroneous; it is evident, however, that persons addicted to predatory habits, will wander from district to district, according as local and temporary circumstances may invite them: the consequence is, that after a Magistrate may have watched the movements of gangs of dacoits, and may have nearly matured his plans for their apprehension, those plans are entirely defeated by the emigration of the offenders to another district, where the darogahs, zemindars and others, whose aid may be eventually required, are not subject to his orders; where his immediate officers, instead of obtaining assistance and co-operation, would experience every possible obstruction from these classes of people; where, in other words, he has no efficient power; and where all further efforts on his part, to apprehend the offenders, must almost, without exception, be fruitless and unavailing.

We have frequently seen, that in consequence of the energy and activity of a particular Magistrate, the district under his immediate charge, has been nearly freed from the depredations of dacoits. In

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effecting that object, some of their number have, doubtless, been apprehended. By far the greater part of them have, however, on all such occasions, only emigrated to other districts, where the qualities above noticed, did not exist in the same degree, in the local Magistrates. The consequence has been, that the best directed efforts of those praiseworthy officers, have rather tended to relieve particular districts from the effects of dacoity, than to free the country at large, from this intolerable evil.

The justness of the foregoing observations, may be established, by facts of very recent occurrence. The measures taken to relieve the districts of Nuddea from the alarming height to which gang-robbery had risen in that district, have been noticed in my former report, and are of course too well known to Government, to require any recital in this place. In consequence of those measures, all the principal dacoits, who were not immediately apprehended, retired; some, to the district of Hooghly; some, to the district of Burdwan; and some, as far as Backergunge. It is evident, therefore, that whatever relief the exertions made, might have afforded to the district of Nuddea, the rest of the country would have been far from benefiting by them, had not the suppression of gang-robbery been pursued in those districts also, in the same spirit in which it had been commenced in Nuddea. The Superintendent of Police directed his particular attention to be apprehension of the gangs which had retired to Hooghly and to Burdwan; Mr. Blaquiére was invested with powers correspondent to those of the Superintendent in Backergunge; and the Magistrate of Nuddea was invested with similar powers in Burdwan, with a view to the more effectual protection of the eastern part of that district. The experience hitherto obtained respecting the success of the exertions of those officers, justify the conclusion, that the most substantial benefits may be derived from the labours of the Superintendent of Police, combined with other arrangements, which will be submitted, under different heads of this report.

It is not, however, by a fixed residence in the vicinity of the city of Calcutta, that the important objects of the Superintendent's appointment, can be accomplished. It is by proceeding, as often as his own discretion may suggest, or the wisdom of Government may direct, to any part of his extensive jurisdiction, where his services may be required. It is, by visiting the cities of Mourshedabad and Dacca, and collecting at those places information respecting the state of the Police, in all the circumjacent districts; it is, by visiting the northern frontier of the provinces of Bengal, or the southern extremity of Orissa, as occasion may require. It is, by these and similar means that the principal object of his appointment, the suppression of gang-robbery throughout the lower provinces, can alone be effected.

It is stated in the letter to the Nizamut Adawlut, dated 13th June last, "that the principal cause why the measures hitherto adopted for protection of the public against robbery by open violence, have been ineffectual, is the very defective information which Government and the principal authorities under Government possessed, respecting the actual state of the Police." . . .

The defect here noticed, may arise, either from the very imperfect information which the local Magistrates themselves possess, respecting the state of the Police, or from an ill-judged, but not an unnatural solicitude, to represent the districts, in the most favorable state possi-

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ble. In either case, it appears quite impossible, that with the existence of such an office as that of Superintendent of Police, whose duty it will be, whether at the Presidency, or in the interior of the country, to obtain every possible information respecting the state of the Police of the different districts, Government should remain long unapprized, of the prevalence of gang-robbery, or of any public offence, in any part of the country, within the limits of the Superintendent's jurisdiction.

On the grounds above noticed, it appears essential that the Superintendent of Police should be relieved, from the local duties of

REMARKS.

Extract of Orders to the Magistrates, dated 24th June 1809.

"^a I am directed to transmit to you the enclosed extract of a letter from the Superintendent of Police, together with the forementioned, to accompany it in the Persian language; and to acquaint you that the Right Honorable the Governor-General in Council desires that you will transmit punctually to the office of the Superintendent, in the proposed form, the substance of all information obtained by you either from the darogahs or the zemindars or farmers, respecting the commission of any dacoity, murder, arson, or highway robbery."

2. "^c You are desired to encourage the zemindars and farmers to furnish you with immediate intelligence of any occurrences of that nature, which may take place within the limits of their respective estates and farms. You will observe, that separate Reports are to be transmitted to the Superintendent, of intelligence obtained through their means, and of the information furnished by the darogahs of Police."

3. "In the letter accompanying those Reports, you will of course state to the Superintendent, any observations which may appear to you calculated to facilitate the apprehension of public offenders."

Copy of Orders to the Acting President of the Board of Revenue, and Persian Secretary, dated 24th June 1809.

"^b I am directed to transmit to

Magistrate of the 24 pergunnahs. The Superintendent, even when resident at the Presidency, will find ample occupation, in considering and digesting the reports of the local Magistrates; in collecting information from the zemindars, farmers, or their vakeels resident at Calcutta, and in forming and executing plans for the apprehension of public offenders. But a considerable part of the Superintendent's time must be passed, as already noticed, at the other stations; and on all such occasions, it is of course impossible that he should discharge the duties of Magistrate of the 24 pergunnahs.

If the observations above stated, be well founded, they will apply with still greater force to the upper provinces; that is, Behar, Benares, and the ceded and conquered provinces. On adverting to the great extent of those territories, it might, at first view, appear advisable to appoint different Superintendents; one for the provinces of Behar and Benares, and another, for the ceded and conquered provinces. Such an arrangement, however, would be at variance with the leading principle on which it is proposed to constitute the office of Superintendent, whether in the lower or western provinces, *viz.*, that of affording to him the means of watching the movements of public offenders, in any part of the country to which they are likely to resort, either with a view to commit robberies, or to elude the pursuit of justice.

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you the enclosed extract of a letter from the Superintendent of Police, and to acquaint you that the Right Honorable the Governor-General in Council desires that you will encourage the zemindars and farmers, or their vakeels, who may be in attendance at your office, to wait upon the Superintendent from time to time, for the purpose of furnishing him with any information in their power, respecting the general state of the Police in that part of the country from which they come, or which may be otherwise known to them."

Extract of the Evidence of Gungeea, submitted by the Magistrate of Agra on 29th May 1869.

Question. What is your name?

—Answer. Gungeea.

Q. Are you of the Budhick caste?—A. I am.

Q. What relation are you to Tara Budhick, who was confined in the jail at this station?—A. I am his sister.

Q. What mode of life did Tara pursue?—A. He was a professed robber.

Q. How do you know?—A. The whole of the caste of Budhicks are robbers.

Q. Where used Tara generally to reside?—A. He used to reside in the Nawnub Vizier's territory, but I do not know the name of the village.

Q. Had Tara a gang of his own, or did he act under some other Sirdar?—A. He acted under Seeva Budhick, who resides at Hatrass.

Q. How many men has Seeva under him?

A. Upwards of one hundred.

Q. Do these men always go out in a body, for the purpose of plunder, or do they separate, into small parties?—A. They go out in one body.

Q. In what direction do they usually plunder?—A. In all directions. They sometimes travel 200 and 300 coss.

Q. Used you generally to live with your brother?—A. When I was young, I used to live with him; but since I have married, I have lived separate.

In speaking of the province of Bengal, it has been observed, that the dacoits do not confine their depredations to particular parts of the country; but that they wander from district to district, as local and temporary circumstances may invite them. This remark will be found applicable, in a still more extended sense, to the banditti in the upper provinces.

If there be any truth in the evidence noticed in the margin, and the accuracy of it, might be confirmed by a variety of circumstances, there are grounds to apprehend, that some of the Sirdars of banditti, who reside ordinarily, in some of our most western provinces, or perhaps beyond those territories, organize gangs for the commission of robberies so far as the province of Benares, or possibly the province of Behar. It is only, therefore, by the appointment of an officer, who can watch the movements of such offenders, through the whole sphere of their depredations, that any reasonable expectation can be entertained of their speedy apprehension; at all events, it is quite impossible that the exertions of the local Magistrates, whose respective influence and power do not extend through a tenth part of that space, should be adequate to the accomplishment of that important object.

Q. How long is it since you were married?—A. I was married about 25 years ago.

Q. Where is your husband, and where do you now live?—A. My husband died five years ago, and I now live in the territory of Dholepore.

Q. Does Seeva always go out with his gang, or does he remain at Hatrass?—A. He has resided at Hatrass for 10 years, and is in the habit of going out himself to plunder.

Extract from Bundelcund Magistrate's letter of the 21st July 1809.

"The inhabitants of the village Murkah are and have long been, "notorious for their refractory spirit; and are said to live by expeditions of plunder into the Vizier's dominions, the possessions of the surrounding chiefs and even into the Company's dominions in the "Doab."

Extract of a letter from the Magistrate of Etawah, dated 4th July 1809.

"I beg leave to acquaint you, for the information of the Right Honorable the Governor-General in Council, that the notorious rebel Rhimai, accompanied by about six hundred armed followers, attacked the village of Hauderbarry dependent on the Fyro Buddereah, in Pergunnah Kas Gunge, on the morning of the 25th ultimo; and having burnt and plundered the village and killed six men and wounded eight others severely, he effected his escape into a jungle called Koorhar, in the district of Allygher, contiguous to Pergunnah Kas Gunge; and I have just received information from the officers of the Police at that place, that he has now concentrated his force there, and threatens to plunder the whole of the pergunnah, unless immediate measures are taken to prevent him.

"As the officers of Police are by no means able to contend with, and much less able to protect the inhabitants from, the atrocious acts of violence of this powerful marauder; &c."

The bands of robbers above noticed, are ordinarily not less numerous, than the gangs of dacoits in the lower provinces, and possess a degree of intrepidity, far surpassing that of the latter. To attempt therefore to meet the evil, with the ordinary establishments of Police, consisting of a darogah and about 20 burkundazes, seems to be entirely out of the question. It is only by well-concerted plans, supported by military force, that the object in view can be effected. But the local Magistrates, confined in their jurisdiction by the limits of a single district, are ill calculated (as already observed) for the performance of that duty. Let it be supposed, for instance, that a robbery is concerted within the district of Allygher, that the gang collects in the different zillahs lying between that district and the district of Juanpore, and that the robbery is ultimately perpetrated, in the last mentioned district; it seems evident that in such case, none of the local Magistrates could act with effect, especially the Magistrate of Juanpore, as the offenders would not probably enter his district until a few hours before the perpetration of the robbery.

A Superintendent, however, of Police, having jurisdiction throughout that extent of country, and possessing the information which, by the means noticed in a subsequent part of this Report, it will not be difficult for him to obtain, would frequently be able to form plans with success, for the apprehension of persons engaged in such offences.

Government has already ordered a corps of irregular horse to be

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raised for the more effectual support of the Police, in the ceded and conquered provinces; which corps is to be quartered at Furruckabad. This circumstance, combined with the geographical situation of Furruckabad, naturally suggests this place, as the proper station for the ordinary residence of the Superintendent. In such case, it may be advisable that the duty at present entrusted to the local Magistrate of Furruckabad, with respect to that corps, should be transferred to the Superintendent. It is scarcely credible, that if proper means are employed by that officer, to obtain information respecting the designs and movements of banditti, with so powerful and engine as a corps of irregular horse at his disposal, he should not be able speedily to suppress the commission of robbery by open violence.—At all events, Government by this arrangement will obtain, as in the lower provinces, accurate information respecting the state of the Police in the different districts, which will enable them to adopt, from time to time, such measures for the protection of the public, as may appear necessary.

It is not however, in my judgment, sufficient to appoint a Superintendent of Police on the footing above stated, in the lower provinces, and another in the western provinces.—It also appears extremely desirable that Government should possess the power of nominating Joint Superintendents, whenever circumstances may require it, in each of these divisions of the country. The permanent Superintendents may be equal to the discharge of the ordinary duties of those stations. It is evident, however, that disorders may arise in different parts of the country, which may require the personal exertions of two or more officers, to suppress them.—As the latter officers will be only temporary, the arrangement will be attended with little expense to Government. Whenever such nominations may take place, the occasional Superintendents should be invested with the same powers, as the permanent Superintendent.

It appears essential that Government should also possess the power of determining whenever the Superintendent or his temporary colleague may proceed in person into any of the districts, whether the local Magistrate should continue to discharge the duties of that office, or otherwise. In ordinary cases, it may be most convenient that the zillah or city Magistrate should continue to perform those functions. In other instances however, it may be essential that he should be divested of the discharge of them, and that the duties of the Magistrate should be committed exclusively to the Superintendent.

It remains to offer a few observations on the powers which should be exercised by the Superintendent and his officers, relative to the local authorities of the different districts comprised within his jurisdiction. It must be evident to Government, that the Superintendent and his officers will be liable to great counteractions from the local Police, and that consequently, the best concerted plans for the apprehension of criminals may be frustrated, unless they are armed with such authority as shall render all such attempts abortive.—For that reason, I would propose that the Superintendent be invested with a certain control over all the zillah and city Magistrates within his jurisdiction; and that his officers be declared in a great degree, independent of the native local officers of Police. The following are the principal rules, which I would recommend to be established with respect to this point:—

First.—That the zillah and city Magistrates be required to con-

form to all orders which may be issued to them by the Superintendent, in matters connected directly or indirectly with the discharge of his own official duties.

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Secondly.—That the officers of the Superintendent of Police, be rendered independent, except in case of great enormity, of the local Police authorities, and that the former be only held responsible for any acts of misconduct to the Superintendent himself, whose duty it will of course be, to take cognizance of any cases of that nature.

Of course, some more specific provisions will be requisite on the latter point, should the principles of the present arrangement be adopted and carried into effect.

OFFICE OF MAGISTRATE.

No objections occur to the principles on which the office of Magistrate, in the different cities and zillahs has been constituted. The error was (as already noted) in supposing that this office was of itself, adequate to the suppression of public offences.

In the preceding section of this report, I have detailed the means which appear to me best calculated to obviate the inconveniences arising from the circumscribed jurisdiction of the local Magistrates; and under the present head, I shall state the aids which may, I conceive, be obtained, in support of the local Police, by means of such other European agency as we possess in the country.

One of the most efficient and (it might have been supposed) the most obvious, of those aids, is to invest the person in charge of one district with the ordinary powers of Magistrate in the adjoining district.

The different zillahs being divided from each other, in many cases only, by an imaginary and frequently, a very ill-defined boundary, it is evident that great facilities of escape must be afforded to criminals, by retiring from one zillah to another, as may suit their convenience,—from the zillah in which they have committed offences, and where their crimes must necessarily have attracted the attention of the Magistrate, to a district where the local authorities may have little or no knowledge, either of the offenders, or the offences or (which is too frequently the case) where they may find protection from some of the native officers of Police. If, however, the Magistrate of the first-mentioned zillah, could act with effect in the latter, the means of escape to such criminals, must necessarily be materially contracted.

I am aware of only one objection, which could be urged to a general application of this principle, which is, that it might occasionally create a collision of authority between the two Magistrates. That it would be productive of that effect, when persons were actuated more by a puerile jealousy than by a real zeal for the public good, I cannot doubt; but that it necessarily leads to any such consequences, putting all personal considerations out of the question, is what I cannot discern. On the whole, however, it may be expedient that the arrangement in question, should only be adopted, according as circumstances may require it, and at the discretion, in each case, of the Governor-General in Council. So long as the local Magistrates shall perform the duties of their stations with effect, there can be little occasion for the interference of the Magistrate of the adjoining district, or even of the Superintendent of Police; but whenever public crimes become prevalent in any district, it appears to me that both those aids may be resorted to, with great benefit and effect.

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It is not solely on any general reasoning, that the arrangement here noticed is recommended. The benefits experienced from Mr. Blaquiere's co-operation in the districts of Nuddea, Jessore and Backergunge; the successful exertions made by Mr. Elliot (Magistrate of Nuddea) in the district of Burdwan; and of Mr. Pattle (Magistrate of Rajeshahye in Mymensing) are all practical proofs of the substantial advantages, with which this plan is likely to be attended.

Another aid, which may be employed with considerable effect, is the deputation of Assistants to those parts of a district, in which public crimes, especially gang-robbery, may at any time, become prevalent. The principal causes of the prevalence of such crimes, are the supineness, and in some cases, the connivance, not only of the zemindars, farmers, and others, but of the Police darogahs themselves. Considering the great extent of the different districts, it may be frequently difficult and sometimes impracticable for a Magistrate residing at the principal station, to adopt any effectual measures for the apprehension of public offenders, and still more, for the detection of the abuses on the part of his Police officers or others, by which the evil may have been prevented. This duty would however be easily performed by a capable Assistant on the spot, and in all such cases, it may be advisable that the Assistant should be invested with the powers of Magistrate to enable him to act with greater effect.

It may be observed on this point, as has been done with respect to the preceding question, that the benefits which may be anticipated from the frequent deputation of Assistants on the footing above described, do not rest solely on opinion. Very considerable benefit was recently derived from the deputation of Mr. Ewer into the interior of the district of Rajeshahye; and the Magistrates themselves, appear so sensible of the advantages with which it may be attended, that the Magistrate of that district recently again recommended, that his Assistant should be deputed into the interior of the district on the public service; and the Magistrate of Etawah submitted a similar recommendation for the deputation of his Assistants into certain parts of that district.

I cannot conclude this branch of the subject without observing, that whatever arrangements be adopted, it is indispensably necessary that the Magistrates should exert a much greater degree of personal activity than what, with very few exceptions, they do at present. By this remark, I do not mean to impute any intentional neglect of duty to the Magistrates. On the contrary, I believe that they think that they have fully discharged the obligations of their public duty, in passing orders on the reports of the Police darogahs, and in investigating charges which may be preferred by individuals. It cannot, however, in my judgment, be too often or too strongly intimated, that there can be no Police in this country, unless the Magistrates will from time to time, visit the different tannahs, listen with their own ears, and see with their own eyes, instead of depending on the reports of officers, entirely unworthy of confidence or credit. By this suggestion, I do not mean that the Magistrate should make regular circuits of their districts at stated periods, but that they should proceed instantly to any quarter of their jurisdiction, where they may have reason to believe that public offences are prevalent, or that abuses are committed by the darogahs, and above all, when they are least expected by those officers. An objection has, I believe, been sometimes made to such visits, grounded on

the interruption which it might occasion in the conduct of the business of the Civil Court; but surely if the Police, or the trial of civil causes, must experience interruption and injury, it is much better that the latter should suffer, than the former. It seems, however, to be a mistake, to suppose that either will ultimately suffer from that cause. It is, in fact, only by establishing an efficient and well regulated Police, that the Judge and Magistrate (united as those officers are, in the same person) can never find time for the duties of the Civil Court. When public offences at any time, become prevalent in a district, the business of the criminal department is multiplied to such a degree, that it requires not only the undivided attention of one, but in many cases, of three or four persons to transact it.

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DAROGAHS OF POLICE.

The zillah and city Magistrates, like the Justice of the Peace in England, or in the city of Calcutta, are properly invested with considerable powers, being persons of education and character, and possessing some knowledge of the general principles of law. But the darogahs of Police form a class of officers, to whom, if we consider their extensive powers, on the one side, and their general character and situation in life, on the other, I can find nothing in the smallest degree analogous, under our own constitution.

The darogahs are not only authorized to apprehend persons in the actual commission of public offences; to make immediate pursuit after such offenders; and to seize persons detected with the stolen goods in their possession (duties to which all subordinate officers of Police are confined, under our laws); they are likewise empowered to receive charges and information respecting the commission of all crimes, public offences and misdemeanours of whatever description, without any limitation as to the time when they may have been committed; to determine whether such charges or information shall be received on oath, or under a solemn declaration (a point of material importance, considering the prejudices of the natives with respect to an oath); whether it be proper to proceed against the party accused, by the immediate arrest of his person, or only by summons; or whether a previous reference should be made on the subject, to the Magistrate, to determine whether the case be bailable or otherwise, &c.; to fix the amount of the bail; to hold inquests on the bodies of persons, supposed to have died an unnatural death; to make or cause to be made, at their discretion, a local inquiry respecting the commission of any recent robbery or other violent crime; and, finally, to apprehend, and send to the Magistrates, individuals coming under the vague denomination of "vagrants and suspected persons."

The foregoing is, I believe, a tolerably accurate review of the general powers vested in the darogahs of Police,—powers, which are of almost equal extent with those of a single Justice of the Peace under our laws, which never have been confided to any subordinate peace officers in England; and which indeed would not be tolerated for a moment, in that country.

To judge of the expediency of continuing to vest such extensive powers in the darogahs of Police, it is of importance to inquire, how far the persons ordinarily appointed to fill those situations are qualified for the discharge of the duties entrusted to them.

The darogahs of Police are not chosen from any particular class of people, and consequently seldom, if ever, possess any previous

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instruction, as to the nature and extent of their duties, nor any habits of life calculated to enable them to perform those duties with effect. A bramin,* a sirdar, a moonsbi, or even a menial servant, is each in

Extract of a Report from the 2nd Judge of the Provincial Court for the division of Patna.

* "A Bengally bramin, it will generally be admitted, is of all human beings the least qualified for the office of a Police darogah, and yet I understand that the thanadar of Mozufferpore, and of two or three other Police stations, are persons of this description," &c. &c.

Extract of a letter from Mr. Ernst, dated 14th June 1809.

"Thus it will be seen, that in the accompanying statement the number of dacoities in Benne-pore, reported by the Police officers, amount to 16; whereas, according to Mr. Blaquiere's mode of computation, it would be 33, being the number of houses or persons robbed."

tended; 104 houses had been robbed during the above mentioned period of time, attended with the wounding of - 8

torture of - 3 } Persons.
murder of - 5 }

Happy, however, it would be, if the defects already noticed were the greatest, to be found in the character of the Police darogahs. The vices which render them a pest to the country, are their avarice, and addiction to every species of extortion.

In speaking of this class of officers, the late Magistrate of Hooghly (as noticed in my former Report) observes as follows:—

"All descriptions of Police officers require to be narrowly watched; and it is only by this means, and by making severe examples among them, when they are guilty of misconduct, that they can be kept to their duty. During three years that I was at Burdwan, I punished several Police officers myself; and I committed for trial no less than eleven darogahs, who were all convicted before the Court of Circuit, and sentenced to different terms of imprisonment, from three months to three years. Since I have been at Hooghly, four darogahs have been punished and dismissed from their offices, and four more, will be tried before the Court of Circuit in the present sessions. I have found the good effects of these measures of severity; and situated as the Police officers are, it cannot be expected that any better sentiment than that of fear, should keep alive a sense of duty, amidst all the temptations which surround them."

his turn, a candidate for this situation. It is easy to conceive the degree of knowledge possessed by such persons. It is equally easy to judge, from their former habits of life, of their fitness for a situation, requiring on all occasions great activity, and in many, a very considerable share of personal courage.

Their agency, even in furnishing information respecting the commission of public offences; a duty which requires no particular exertions or capacity, is totally ineffectual. In the tannah of Benne-pore, in the district of Hooghly, only 33 dacoities had been reported to have taken place, from Bysack 1215, to Jeyte 1216, a period of thirteen months; whereas it appeared from a local inquiry made by Mr. H. Shakespear, that in those parts only of the tannah

to which his investigation extended;

